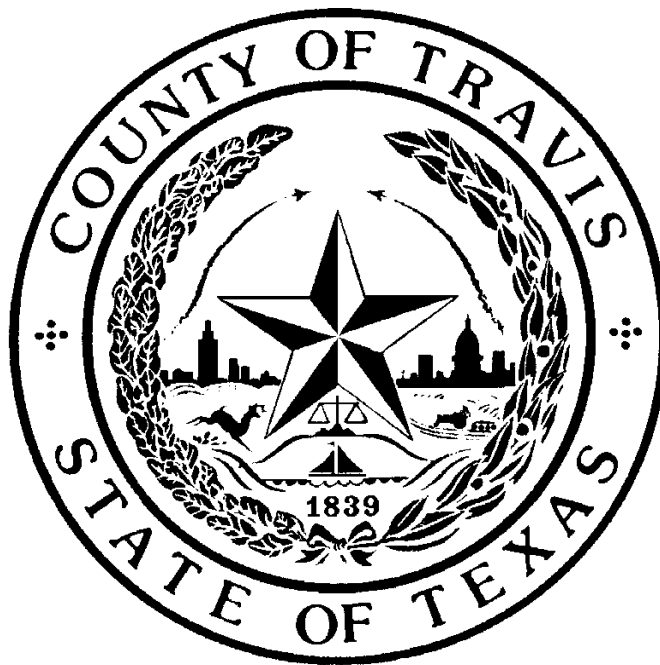


Travis County Budget Rules Fiscal Year 2012



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FY 2012 TRAVIS COUNTY BUDGET RULES

TABLE OF CONTENTS

	Page
Introduction	4
Travis County Budget Rules	5
Budget Adjustments	7
Personnel Budgets	14
Capital Funds	15
Encumbrances	16
Prior Year Encumbrance Reserve	17
Prior Year Pre-Encumbrance Reserve	18
Printing/Mailing Restrictions.....	18
Travel.....	18
Recruiting and Hiring for High Level Positions	19
Long Distance and Cellular Phone Expenses	19
Grants.....	19
Vehicle Take Home Policy	19
County Auditor’s Budget Adjustment Authority	20
Authorization for Reimbursed Agreements – Fund 475	21
Discretionary Fund Reimbursements.....	21
Business Related Reimbursements	22
Appendices	23
1. Budget Authority Responsibility	23
2. Central Accounts	24

**FY 2012 TRAVIS COUNTY BUDGET RULES
TABLE OF CONTENTS**

	Page
3. Travel	26
4. Jury Sequestration & Jury Meals in criminal cases	33
5. Grants.....	34
6. Additional Guidance	41
A. Tax Refunds.....	41
B. Contingent Liabilities	41
C. Interfund Transfers	41
D. Mid-Year Certification of Revenue	42
E. Performance Based Pay and Employee Recognition	42
F. Computer Software Training	42
G. Personnel Slot List	42
H. County Benefits	43
I. Indirect Cost Rates.....	44
J. Pay Scales, POPS, TCSO Positions	45
K. Pay Scale, Non POPS.....	47

INTRODUCTION

The Fiscal Year 2012 budget rules and policies were adopted by the Travis County Commissioners Court on September 20, 2011. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policy and applicable laws.

The Planning and Budget Office (PBO) and the Auditor's Office work together every year to ensure that this document is a useful reference guide. This year will be a year of transition from the H.T.E. system to a new SAP system, scheduled for implementation in the spring.

This document contains references to specific account numbers and/or office/department and divisions as they currently exist in H.T.E. (the County's current financial system). These numbers will be cross referenced to a new account structure in SAP (the County's new financial system which will be implemented in FY 12) and the rules apply accordingly. Major FY 12 Budget Rules changes include:

- A new budget rule has been added, Budget Rule #3 "Budget Control is Authorized at the Office/Department Level. Budget is Managed at the Level Supported by the Automated Financial System". This rule allows for the change from the current H.T.E. budget control being at the line item level to the budget control groups under the new SAP system.
- In SAP, the County plans to use the United States General Services Administration (GSA) domestic per diem rates, which will vary with the location of the travel destination. Offices and departments have the ability to establish a lower rate than the GSA rates; however, enforcement of the lower rate will reside with the office or department.
- Additional language has been included that allows the County Auditor to automatically liquidate outstanding encumbrances for purchase orders (including travel reimbursements) that are deemed "completed" (i.e. all items have been received, invoiced, and payment for the full expenditure has been forwarded to the provider).
- Increased flexibility on personnel transfers including temporary salaries, overtime in unusual situations and advertising for vacant slots for departments that advertise positions independently from HRMD.
- An acknowledgement that part of TCSO's overtime budget is in a special reserve for FY 12.
- Increased flexibility for food and beverage purchases for emergency and public safety deployments. Additional language allows for food purchases for special situations where an employee is prohibited from leaving an assigned location for a meal break. These expenditures must be made within an office or department's existing budget.
- All travel rules have been consolidated and moved into Appendix 3. These policy guidelines will be supplemented by the County Auditor with Travel Guidelines located on the County intranet, TravisCentral, under the *Resources* page.

- The Grant Appendix has been updated to reflect current procedures and has been revised as needed to ensure a smooth transition to the new financial system in FY 12. In addition, a routing table has been added to provide information in a more user friendly fashion.
- The reimbursement rate for mileage for business use of a private vehicle (as set by the Internal Revenue Service) has been updated to the current 55.5 cents per mile for employees and 14 cents per mile for volunteers. These rates are subject to change by the IRS.
- The Appendixes such as “Budget Authority Responsibility” (Appendix 1) have been updated with the most current information available. Office/departmental staff should consult with their PBO Budget Analyst with any questions on changes throughout FY 12.
- The Brief Guide to Performance Measurement has been taken out of this document. The guide is available in the Budget Manual annually and can also be accessed on the County’s intranet at the following location: <http://tcnet/depts/pbo/BriefGuideonPerformanceMeasurement.pdf>

Please note: At the beginning of the fiscal year, the budget will be implemented using the County’s current SunGard H.T.E. By the end of the fiscal year, a new financial system (SAP) will be in use. Therefore, there are different names that are used for similar concepts. This document uses the term “accounts” for what are known in H.T.E. as line items and will be included in budget control groups or fund centers (which could include more than one line item or account) in SAP.

BUDGET RULES

⇒ **Rule #1. The Travis County Budget Order Is the Sole and Complete Authority.**

The Travis County Budget Order is the sole and complete authority during Travis County Fiscal Year 2012 for expenditure of those funds and for the use of those County resources that are subject to appropriation by the Travis County Commissioners Court.

⇒ **Rule #2. Expenditures in Excess of Budget Are Prohibited.**

FY 2012 expenditures and contractual obligations in excess of the amount authorized in an office’s or department’s budget are prohibited. Offices and departments cannot expend more funds in any account than the amount adopted in the budget. If additional funding is sought, the office or department must have the budget amended.

The Commissioners Court grants offices and departments significant flexibility in managing the Maintenance and Operations (M&O) funds that are appropriated as long as the office or department does not exceed its total M&O budget. Expenditures and contractual obligations in excess of the amount authorized in an office or department’s budget are prohibited.

The Commissioners Court does not intend to fund budget shortfalls retroactively from its Reserves. An office or department that incurs an expenditure for which it does not have sufficient funds must reallocate funds internally to cover the shortfall. This may require actions as extreme as reducing staff. Mandated services must be given highest priority for existing internal funding. For FY 12, funding for the implementation of a seven day pay cycle for Peace Officer Pay Scale Employees within the Travis County's Sheriff's Office is specifically budgeted in a special reserve.

⇒ Rule #3. Budget Control Is Authorized at the Office or Department Level. Budget Is Managed at the Level Supported by the Automated Financial System.

The FY 12 budget is adopted and controlled at the office or department level. Throughout the year, the budget is managed at the level supported by the automated financial system in place at the County. At the beginning of the year, under the SunGard H.T.E. System, the budget management level is defined as "line item" and referred to in this document as "account". In the SAP system that will be implemented in FY 12, the budget management level is defined as "budget control group". A budget control group is defined as one or more similar accounts or fund centers (cost centers) that are grouped together. Under SAP, for accounts or fund centers that are within the same budget control group, transfers between accounts/fund centers will not be necessary.

Budget Adjustments:

⇒ Rule #4. Budget Adjustments Must Be Properly Authorized and Submitted.

Budget adjustments are any changes to the Adopted Budget. As long as the SunGard H.T.E. System is operating, adjustments involve moving funds from one account to another. When the SAP becomes the operating financial system, adjustments will generally involve moving funds from one budget control group to another; however, adjustments can also include budgeting new inter-governmental contracts, grant contracts, gifts or donations.

General Budget Adjustment Guidance:

Budget adjustments for expenditures must not create a commitment for which there is no appropriation. That is, they must not:

1. Result in insufficient funding to meet the office or department's obligations through the remainder of the fiscal year;
2. Commit the County to additional funding in the next fiscal year; or
3. Use either one-time funding or one-time savings for on-going commitments.

To expedite the process associated with a program change, a new grant, or any other items that affect the budget and require discussion with Commissioners Court, please work with your PBO analyst to make sure the appropriate budget adjustment is on the same Commissioners Court session as the agenda item proposing the program change, or new grant, or other item.

Budget adjustments are not allowed to or from accounts designated as Capital Acquisition Resources Account (CAR) to accounts outside of CAR (by activity numbers in H.T.E. or fund center in SAP).

Except for paper adjustments as determined by the County Auditor or PBO (such as current LCRA Fund Transfers approved quarterly by Court), Offices and departments process all adjustments through the automated budget adjustment application. Instructions for the current application are found on the Travis County intranet at <http://tcnet/depts/aud/budgetadjustmentusermanual070329.pdf>. The future application will be through the SAP system and instructions will be made available prior to implementation.

An elected or appointed official, county executive or an authorized employee must approve the submission of the budget adjustment. Appendix 1 ("Budget Authority Responsibility") of this document lists the title of the elected/appointed official or county executive who may authorize expenditures, budget adjustments, or financial system access for their office/department(s) budget(s).

County or district elected/appointed officials or county executives that wish to designate employees in their offices or departments to execute Personnel Action Forms, Expenditure Requisitions, and Budget Adjustments, and to provide financial system access on their behalf must provide written notification identifying the employee and the designated authority to PBO, the County Auditor, the County Treasurer, the Purchasing Office and the Human Resources Management Department (HRMD). The authority will be recognized upon receipt of the written notification.

Budget adjustments fall into two categories: those that need specific review and approval by Commissioners Court and those that the Commissioners Court has authorized PBO to process without further Commissioners Court review. Based on the guidelines below, PBO determines if the budget adjustment needs specific Commissioners Court approval.

Budget adjustments that require Commissioners Court approval (transfers, amendments, and discussion items) must be submitted to PBO on Thursday by 5:00 PM, at least 12 days before the Commissioners Court voting session during which they are to be considered. Budget adjustments that require County Attorney, County Auditor and/or Bond Counsel review (such as those related to Certificates of Obligation or bond funds) should be submitted earlier to ensure proper review prior to Commissioners Court action.

To ensure that requests for budget adjustments are placed on the agenda at the earliest possible time, office or departmental requests for budget adjustments must be submitted to PBO with sufficient documentation of all issues involved. Lack of sufficient back-up information may delay the posting of the item. Adjustments may be classified as transfers, amendments or discussion items.

In emergencies, the County Executive for PBO or the PBO Budget Director may schedule a transfer, amendment, or discussion as an add-on budget adjustment. Emergency budget adjustments can be placed on the agenda no later than 72 hours before the item is to appear before Commissioners Court. For example, emergency budget adjustments must be placed on the agenda no later than the Friday before the Tuesday that the item is to appear on the Commissioners Court's agenda.

Budget Adjustments that PBO posts for a Commissioners Court voting session require approval by Commissioners Court before they are audited and updated by the County Auditor's Office. The types of budget adjustments that need Commissioners Court approval are described below:

Transfer Budget Adjustments. Transfers are intra-office/intra-departmental budget adjustments that do not meet the criteria for an Automatic Budget Adjustment outlined in Budget Rule #5. If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Transfers. If PBO does not concur or if there are issues that need to be discussed with Commissioners Court, PBO places them on the Commissioners Court agenda as Discussion items.

Budget Transfers can also include modifications to the adopted capital projects or purchases list regardless of the need to move the funds to another account.

Amendment Budget Adjustments. Amendments are budget adjustments involving the movement of funds from any reserve account to an office or departmental expenditure account or between offices and/or departments. Amendments include:

- Budget adjustments from any Allocated Reserve to an office or departmental operating account.
- Budget adjustments from special fund reserves or from capital fund reserves.
- Budget adjustments between offices or departments that do not meet the criteria outlined under Budget Rule #5 for automatic budget adjustments.
- Budget augmentations that occur after the beginning of the fiscal year:
 - a. if the Commissioners Court indicated during the budget mark-up process that the proposal was not yet fully developed and should be considered for funding from Allocated Reserve or CAR Reserve or
 - b. if they are of an emergency nature, funding cannot be identified internally, and it cannot be delayed until the following fiscal year without a very significant negative impact on the office/department or its service.

If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Amendments. If not, or if there are issues that need to be discussed with Commissioners Court, PBO places them on the Commissioners Court agenda as Discussion items.

Discussion Budget Adjustments. Budget adjustments become discussion items on the Commissioners Court agenda when PBO determines that the request warrants further consideration. These items could fall into the category of Automatic Budget Adjustments, Transfers, or Amendments. Typically, these are items that do not have PBO's concurrence.

Discussion items include items that have any of the following characteristics:

- appear to be a programmatic change not consistent with Court policy;
- warrant further consideration due to the office/department's or County's financial condition;
- raise issues which may need additional programmatic or policy review before a decision is made, including setting a precedent.

Other Budget Adjustments. Other budget adjustments include the creation or change in the number of Permanent or Special Project temporary slots in an office or department, regardless of the need to move or augment the budget.

Any other issues that PBO believes should be considered by the Commissioners Court are placed under this category.

⇒ Rule #5: Automatic Budget Adjustments Must Meet Specific Criteria:

Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize PBO to process budget adjustments and send them directly to the County Auditor's Office for auditing and updating to the financial system, consistent with Commissioners Court statutory authority, without further approval subject to the terms and conditions approved by the Commissioners Court. The Commissioners Court has authorized PBO to approve transfers if they involve moving money within an office or department's Adopted Budget, and they meet the following criteria:

1. Do not involve any reserve account within a fund or office/department, save for arbitrage rebate disbursements as established in the exception to Budget Rule #7, unless the Commissioners Court approved the transfer as automatic during the budget process or through a regular meeting of the Commissioners Court;
2. Do not move monies between funds (a reclassification of expenditures may be warranted in these special cases);
3. Do not use CAR, Certificates of Obligation, or Voter Approved Bond funds to purchase items or execute projects: a) not already approved by the Commissioners Court; or b) in a manner that is not consistent with applicable bond covenants or Certificate of Obligation transcripts as well as the language in the corresponding Official Statements (where applicable);
4. Do not move funds out of a account (or budget control group under SAP) that PBO believes may have insufficient funding to meet the obligations of the office/department through the remainder of the fiscal year;
5. Do not move funds out of a central account (see Appendix 2);
6. Do not move funds into or out of the Wellness Clinic Division in the Employee Health Benefits Fund;
7. Do not move funds from a Hospitalization account except to another Hospitalization account;
8. Do not move funds out of "transfer to other funds" (#90XX currently in H.T.E.), with the exception of County Contribution to Grants (90-01 currently in H.T.E.) without Commissioners Court approval;
9. Do not move funds from programs that have received significant additional resources in the last few years. Funds may be moved within these programs without Commissioners Court approval, but no funds can be moved from these programs without Commissioners Court approval:

10. Do not involve moving funds from the following H.T.E. line items or the budget control groups or fund centers in which these line items will be placed for the SAP system (unless allowed by the exception noted below):

Utilities & Leases:

#4801—Utilities

#6102—Leases

Sheriff Medical Services:

#6033—Medical Services

#6015—Housing Prisoners

Court Related Expenditures

(adjustments within Court Related Expenditures are allowed as noted under exception below)

General/Other Fund personnel accounts:

#0101—Regular Salaries – Elected Officials

#0401—Regular Salaries - Appointed Employees

#0701—Regular Salaries - Permanent Employees

#0712—Regular Salaries – POPS Employees

#0713—Regular Salaries - Associate Judges

#1101—Overtime Pay

#1201—Longevity Pay

#1206—TCLEOSE Pay

#1207—Field Training Pay

#1208—Bilingual Pay

#1211—Civil Process Certification

#1301—Regular Salaries - Visiting Judges

#1501—Performance Pay

#2002—Benefits – FICA Tax OASDI

#2003—Benefits – Hospitalization

#2004—Benefits – Life Insurance

#2005—Benefits – Retirement Contribution

#2006—Benefits – Worker's Compensation

#2007—Benefits – FICA Tax Medicare

Note: county executives that oversee multiple departments are authorized to move funds between those departments

Exceptions to Budget Rule #5 (Paragraph 10):

This exception uses only H.T.E. line item references. After implementation of the SAP System, these line items will be referenced as the budget control groups or fund centers in which they are placed.

1. If documentation of a slot vacancy, such as a slot number that PBO has verified as vacant, accompanies budget adjustments, offices and departments can automatically move funds within their office or department. Upon PBO review of departmental justification, from

0701—Regular Salaries - Permanent Employees and associated fringe benefit line-items,
0712—Regular Salaries - POPS Employees and associated fringe benefit line-items, or
0713—Regular Salaries – Associate Judges and associated fringe benefit line-items

if the adjustment involves moving them to:

- a) 0701—Regular Salaries- Regular Employees, 0712—Regular Salaries - POPS Employees or 0713—Regular Salaries – Associate Judges in another division when a slot is reassigned to another division;
- b) 0801—Regular Salaries-Temporary Employees to temporarily fill a vacant regular position;
- c) a Contract Employment Service or professional or skilled services account (such as H.T.E accounts 6008, 6033, 6035 and 4014 etc.) to temporarily fill a vacant regular position;
- d) 1101—Overtime for employees performing the duties of positions that are vacant;
- e) 1301—Visiting Judge- if backfilling for a vacant Judge position;
- f) corrections medical services, nursing services and pharmaceuticals.

PBO may not recommend a budget adjustment from 0701, 0712, or 0713 to an operating account unless the expenditure is for corrections medical services, nursing service, Juvenile Probation services, advertising for vacant slots in departments or offices that currently advertise independently of HRMD, or for contracted services while the position is being recruited or there exists a reason for the transfer that is related to the core duties of that office or department (not an increase in programmatic scope).

2. An automatic transfer can be executed that moves funds from #1501 Performance Based Pay to salary accounts based on approved compensation awards. However, sufficient funds must exist in the account from which funds are moved to accommodate expenditures for the remainder of the fiscal year.

3. If the funds requested to be moved are from Grant accounts and/or Bond fund accounts, and the change is allowed by the grantor and/or bond provisions, then the transfer may be treated as an automatic adjustment.
4. After SAP is operating, automatic transfers may be executed that move funds for approved grant matches between Funds Management and Grants Management SAP modules that result in a net impact of zero for the office/department.
5. Funds may be moved automatically to accommodate changes in accounts related to Interlocal agreements.
6. Funds may be transferred to Overtime (1101) to cover unusual situations as defined in Budget Rule #6, Overtime.
7. If an office or department provides documentation of a change in duty rotation from one division to another within a department, personnel budget adjustments can be made as automatics to reflect the move.
8. If an office or department is transferring from a cell phone account to a benefit account to implement a cell phone allowance within an office or department.
9. Budget adjustments for Court Related Expenditures may be processed as automatics if moved within the 6300-6399 (within the same office or department) element object code group. Under SAP this will constitute one budget control group and expenditures will be allowed within that group.

Automatic budget adjustments may also be processed at PBO's discretion for the following reasons:

- a) to correct administrative or technical errors.
- b) to correct projected negative accounts in personnel accounts.
- c) to process adjustments directed by Commissioners Court to be handled as automatic budget adjustments.
- d) to correct errors to budget adjustments previously submitted to and approved by Commissioners Court if the Court's intent in approving the transfer is clearly documented and the correction is consistent with that intent.
- e) to process an adjustment relating to a centrally budgeted account or in other cases where one department procures a service or item on behalf of another department. These inter-departmental budget adjustments must adhere to the guidelines outlined above for all automatic budget adjustments.

Automatic budget adjustments are generally processed in two working days from receipt by PBO to allow for PBO review (24 hours) and County Auditor's Office auditing and system update (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process.

⇒ Rule #6. An Office or Department's Personnel Commitments on an Annualized Basis May Not Exceed the Amount Appropriated in the Budget.
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Offices or departments are responsible for making overall hiring decisions as well as other personnel decisions such as internal POPs and non-POPs promotions within the total appropriation in the personnel accounts in the budget and are encouraged to regularly monitor the status of the personnel budget.

Offices and departments are appropriated a fixed amount of funding for the fiscal year and are expected to make expenditure decisions including personnel commitments on an annualized basis within that allocation.

Offices and departments can only rely on the fixed amount of funds in the total budget adopted for the preceding fiscal year when submitting a budget for the subsequent fiscal year even if the office or department has made personnel commitments on an annualized basis that are greater than their personnel accounts for that fiscal year.

Negative Salary and Benefit Accounts

Although the County has an obligation to pay employees for the time they work, negative balances in salary and related benefit accounts violate Budget Rules #2 and #6. Offices and departments should monitor their projected expenditures in their salary and benefit accounts and make the appropriate budget adjustments before a balance becomes negative. In addition, if an office or department is notified that it has incurred a negative balance in a salary or benefit account, it must submit a budget adjustment to PBO as soon as possible and before to the next payroll to correct the problem for the remainder of the fiscal year. At year end, the County Auditor's Office is authorized to cover any shortages through budget adjustments, where applicable, as noted under Budget Rule #18.

Overtime

All elected and appointed officials, county executives and department heads are expected to manage their payroll budgets. Employees should not be authorized to work when there is not a budgeted overtime appropriation (either in the original budget or via a budget transfer) to pay for that work unless there is an unusual situation where: 1) there is a workload increase for a short period of time; 2) the workload increase would need to be performed by current employees in that short period of time; and 3) the increased workload would negatively impact the critical operations of the office or department if not performed. Budgeted appropriations include special reserves specifically budgeted for this purpose

Unbudgeted overtime (that was not in the original budget or done by budget transfer) is prohibited except when the representatives noted in Commissioners Court policy or an elected county or district official determines that an unusual situation has arisen with the three criteria outlined above. Overtime use for this type of situation must be reported to the County Auditor, PBO and the Commissioners Court within 5 days of the occurrence.

Should the original budget appropriation or budget adjustment not be processed prior to the overtime use handling unusual situations as outlined above, the office or department must make budget transfers through PBO to cover shortages prior to the subsequent payroll. At year end, the Auditor's Office is authorized to cover the shortage as noted under Budget Rule #18.

Hospitalization Funds

Any year-end balances in the *Hospitalization* accounts remain within the funds in which they are budgeted and fall to ending fund balance (after consideration of any hospitalization contra accounts). Balances in restricted fund sources, such as grants, special revenue funds and bond funds are only transferred to the extent allowed by the rules governing the use of the funds.

Due to mandated changes related to the *Affordable Care Act*, the County uses the actuarially-determined employee health care premium rate based on the coverage selected instead of the County-wide blended composite. Vacant positions are budgeted at the County-wide blended composite rate. Budgets are adjusted accordingly by PBO for the Adopted Budget.

This change could result in savings or overages in an office or department's budget at the end of the fiscal year. Appropriate adjustments are made through the end of year process. This change does not impact the use of hospitalization savings which continue to fall to the ending fund balance.

⇒ **Rule #7: Unused Capital Funds May Not Be Reallocated Without Commissioners Court Approval.**

The County invests in capital assets through appropriations from the General Fund and Special Revenue funds, and in Capital Project funds through proceeds from the sale of bonds and Certificates of Obligation. Capital assets are defined in the Travis County Code Chapter 27, Capital Assets.

The County generally pays for capital assets with funds from debt issues (Road Bonds, Permanent Improvement Bonds, or Certificates of Obligation) or from funds in the CAR account. The CAR account is used for many capital projects or items and is also used to pay for one-time equipment expenditures that do not fit within the definition of capital assets, such as computers that have a unit cost of less than \$5,000. Capital project

funds, including all CAR account funds, can only be used for purchases approved by the Commissioners Court. In addition, if the capital funds are debt proceeds, they can only be used in accordance with bond covenants, applicable Official Statements and/or Commissioners Court transcripts.

An office or department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital item is purchased to another project purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to purchase items not specifically approved and itemized during the FY 12 budget process without approval of Commissioners Court. If the capital funds are debt proceeds, they can only be used in accordance with the covenants in the Official Statement and require legal and accounting review.

Each quarter, offices and departments are asked to provide PBO with CAR expenditure updates. PBO reviews CAR projects and may ask offices and departments to transfer any savings from completed projects that exceed \$15,000 to the CAR Reserve through automatic budget adjustments initiated by the office/department. PBO requests offices and departments to transfer any realized savings that are less than \$15,000 to the CAR Reserve unless the office or department requests to use these funds under the exception to budget rule #7 and PBO concurs.

Exception to Rule #7:

PBO has the authority to process budget transfers from realized capital project savings that do not exceed \$15,000 per project as automatic transfers unless a policy issue surfaces that PBO believes requires the attention of the Commissioners Court. The Court is interested in being informed about and approving the use of existing savings in excess of \$15,000 from capital projects.

For purposes of arbitrage rebate disbursements to the IRS, PBO may transfer unused funds, including reserves, within a bond fund, but must notify the Commissioners Court at its next regular scheduled meeting.

⇒ **Rule #8. Remaining Bond Funds From the 1984 Voter Approved Capital Improvement Projects Are Expended on Precinct One Road and Bridge Projects.**

Bond funds that are unexpended after the completion of all of the 1984 Voter Approved Road Capital Improvement Projects, including right-of-way litigation associated with those projects, shall be expended on Road and Bridge Projects in Precinct One.

⇒ **Rule #9. Encumbrances That Are No Longer Needed Must Be Liquidated.**

Encumbrances are reservations of funds made with purchase orders, contracts, or salary commitments and must be covered by an appropriation. The encumbrances are

liquidated when these claims are paid. Offices and departments are expected to keep track of their encumbrances and keep them timely. Unnecessary encumbrances tie up County resources.

The County Auditor is authorized to automatically liquidate outstanding encumbrances for purchase orders that are deemed “completed” (i.e., all items have been received, invoiced, and payment for the full expenditure has been forwarded to the provider) or the Department otherwise indicates that the item is completed (i.e., through the “Over 90 Day Encumbrance Report”). In terms of travel, travel is considered “completed” once the travel reimbursement request has been received and the expenditure forwarded to the provider.

For purchase orders that are not “complete” and that the office or department wishes to liquidate because of extenuating circumstances, offices and departments should submit an “Over 90 Day Old Encumbrance Report” to the County Auditor at least quarterly. Authorized office or departmental staff should review this encumbrance report, mark any encumbrances that can legally be unencumbered, sign the report, and submit it no later than 20 days after the end of the quarter. Office or department staff can generate this report from the financial system. An example of extenuating circumstances may be the unavailability of original purchase order items because of a change in suppliers.

⇒ **Rule #10. An Encumbrance Reserve is Established Each Year to Pay for Contractual Obligations Made in the Previous Fiscal Year for Goods and Services to be Received in the New Fiscal Year.**

After the previous fiscal year’s accounting records are closed, the County Auditor applies a portion of the estimated budgeted reserve to pay the expenditures for goods and services accrued and received in the previous fiscal year; the remaining amount becomes the actual amount available for the new fiscal year expenditures for contractual obligations incurred during the previous fiscal year. The amount budgeted for this reserve is the maximum, not to exceed amount, estimated at the time this budget was adopted.

Upon PBO approval, the encumbrances are re-appropriated to the new fiscal year as budget adjustments in the individual office or department’s accounts for the purpose and for the vendor to which the contractual obligation and encumbrances were originally applied. The County Auditor may move any funds associated with canceled prior year encumbrances from the office or department’s budget to the County’s Allocated Reserve for re-appropriation by the Commissioners Court.

Exception to Rule #10:

Capital project funds (Bonds, COs, and CAR) and Grant funds are excluded from the requirement to transfer prior year encumbrances to the County’s Allocated Reserve unless the project is complete.

⇒ **Rule #11. A Pre-Encumbrance Reserve is Established Each Year. Amounts Included in this Reserve Are Limited and Generally Only Include Resources for Those Pre-Encumbrances That Are in the Process of Converting to a Purchase Order. PBO Must Approve Any Use of These Reserve Funds.**

Upon PBO approval, pre-encumbrances are re-appropriated to the new fiscal year as budget adjustments in the individual office or department's budget for the specified purpose.

The County Auditor submits the list of pre-encumbrances to PBO for review and approval. Any canceled pre-encumbrances over \$50 automatically result in the County Auditor's funds verification approval being revoked, with these funds being moved from the budget of the office or department to the County's Allocated Reserve where they are available for re-appropriation by the Commissioners Court.

⇒ **Rule #12. Use of the Central Support Services Accounts to Produce Mailing Labels, Address Mailings or Print Lists of More than 500 Names or Items Is Restricted Unless the Mailing Is: (1) Required by Law; or (2) Specifically Approved by the Commissioners Court.**

The Travis County Reprographics Service Center (TCRSC) must keep one file copy of all documents printed and indicate the number of copies made. TCRSC resources cannot be used to print more than 500 copies a month of the same letter, newsletter or notice unless the additional copies are: (1) required by law; or (2) specifically approved by the Commissioners Court.

The TCRSC may only print official documents of Travis County government or those authorized by the Commissioners Court. Projects shall be printed as 2 sided unless 1 sided is specified and a reason is provided. Outside agency contractual authorization for printing must accompany each work order. Persons placing printing orders must affirm on the work order that the materials ordered are for official use.

Offices and departments are required to pay for printing business cards for their employees.

⇒ **Rule #13. Commissioners Court Sets Travel Policies Which Guide Budget and Expenditure Processing. The County Auditor Interprets and Applies the Policy When Processing Travel Requests. Exceptions May Require Commissioners Court Approval.**

All travel rule details are listed in Appendix 3, including Elected and Appointed Officials ability to establish travel policies for their own offices or departments and travel guidelines for locations outside of the contiguous forty-eight states. This information will be supplemented by Travel Guidelines maintained by the County Auditor and located on the County intranet, TravisCentral under the *Resources* page. These guidelines

provide detailed instructions on how to submit a travel encumbrance request, how to submit travel reimbursement request, the necessary supporting documentation that must accompany the travel encumbrance and travel reimbursement request, the reimbursement rates for various travel categories, and submission deadlines.

⇒ **Rule #14. The Commissioners Court May Approve the Use of County Funds to Pay for Travel Arrangements and Food/Non-Alcoholic Beverages to Entertain Applicants When Recruiting Nationally for Top Level Positions.**

Commissioners Court approval must be granted prior to the travel for the applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the same rates used for current County personnel. If the Applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court. All expenses must be supported by receipts. Offices and departments must notify Payroll before any expenses are paid. Reimbursements must be submitted to the County Auditor no later than 60 days after they are incurred. Per IRS regulations, reimbursements over 60 days must be considered as income to the applicant/prospective employee.

⇒ **Rule # 15. All County Personnel Must Certify that Long Distance Toll Charges and Cellular Phone Air Time Charges on County Telecommunication Equipment Were for Official County Business.**

All County personnel must reimburse the County immediately for any long distance or cellular phone air time charges that are determined to be for personal use.

- All cellular phone airtime charges and cell phone purchases must be made in accordance with Chapter 39 of the Travis County Code, Wireless Communications Policy.
- All long distance phone certifications must be submitted to the Auditor's Office within 30 days after notification of the charges from ITS.
- The County Auditor may refer any questions about the appropriateness of any reimbursement or disbursement of long distance phone charges and cellular air time to the Commissioners Court.

⇒ **Rule #16. Grants From Public or Private Sources Received During the Fiscal Year Are Budgeted by the Commissioners Court Upon Certification of the Revenue by the County Auditor. Applications For Grants Must Be Submitted in Accordance with the Rules Listed in Appendix 5.**

⇒ **Rule #17. Use of County Vehicles is Authorized by this Budget for County Business and in Accordance with Chapter 40 of the Travis County Code.**

⇒ **Rule #18. The County Auditor Has the Authority, Under Some Circumstances, to Adjust Budgets Without Prior Approval From the Office or Department. Such Adjustments Are Included on the Weekly Consent Motion Submitted to Commissioners Court.**

Negative Personnel/Benefits Balances:

For expenditures incurred during the last two pay periods of the fiscal year and for the Year End Annual Compensated Absences, the County Auditor may transfer funds automatically to cover projected shortages in salary and fringe benefits accounts. The County Auditor may transfer:

- (1) projected surplus salary and fringe benefit funds within an office/department; or among offices or departments;
- (2) funds from the General Fund reserve, Special Revenue Fund reserves, Capital Projects reserves, and Internal Service Fund reserve, whichever is appropriate.

The County Auditor must present a list of the adjustments to PBO for approval by Commissioners Court.

During the year, the County Auditor's Payroll Division may override negative balances to process payroll. As it relates to personnel, benefits, and overtime, offices and departments should promptly submit budget adjustments to PBO to cover future negative balances (before the subsequent payroll). If the payroll accounts are still negative at the time the subsequent payroll is processed, the County Auditor makes an automatic budget transfer(s) to cover the negative balances from any account that has sufficient funds to cover the shortage.

Insurance and FSA Administration Fees:

The County Auditor is authorized to pay insurance and FSA administration fees and reimbursements as approved by the Commissioners Court in the employee benefit contract.

Termination Pay:

The County Auditor may transfer funds from the office or department's appropriate Salary account to the Termination Pay account to cover all payments for accrued vacation, sick leave, and compensatory time. No funds are budgeted in the Termination Pay account until the expenditures are made. The Termination Pay transfer should occur at least monthly to avoid negative balances in H.T.E. Under SAP, for accounts that are within the same budget control group, transfers between accounts will not be necessary.

Adjustments for Invoice Deficits of \$10 or Less:

To avoid invoice processing delays, the County Auditor is authorized to transfer funds automatically to cover an invoice amount that exceeds the budgeted account or control group amount by \$10 or less. These funds are transferred from the first operating expenditure account with sufficient funds. In the case of Grants, the transfer must be approved by the Auditor's Grant Financial Analyst.

Payment of Interest:

The County Auditor is authorized to transfer funds automatically within an office or department's budget to cover the interest cost on overdue invoices per the Prompt Payment Act. These funds are transferred from the first expenditure account with sufficient funds. In the case of Grants, Bond funds, and other funds that do not allow interest payments, the interest is charged to the office/department general fund budget.

⇒ **Rule #19. All Expenditures for Reimbursable Agreements Within Fund 475 that Have Been Approved by Commissioners Court and for Which Revenue Has Been Certified by the County Auditor Are Authorized Until Resources From the Funding Entity Are Available for Reimbursement.**

Some approved agreements budgeted in Fund 475 (Contractual Capital Projects) by the County require expenditure of County funds until those expenditures are reimbursed by the funding entity. Offices and departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible. If the total of expenditures and encumbrances of the fund result in a deficit fund balance, the office or department is required to request a transfer into the fund from other office or departmental resources.

⇒ **Rule #20. Travel Related Expenditures and Other Costs Paid From Discretionary Funds and Expected to be Reimbursed From General Fund and/or Other Funds Require Complying With Budget Rules and Encumbering the Expenditures Prior to the Start of Travel or Costs Being Incurred.**

To qualify for General Fund and/or Other Fund reimbursement, Office or departments that choose to pay for items initially out of Discretionary Funds are required to:

- a) Encumber expenditures in the General Fund/Other Funds in compliance with Budget Rules prior to incurring the expense. This applies to all purchases including travel related expenditures and Advanced Payments.
- b) Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase.
- c) Provide detailed receipts and proof of payment from the Discretionary fund submitted with the reimbursement request.

Reimbursement from General Funds and/or Other Funds are disbursed after the expense has been incurred (purchase or travel completed), the discretionary fund has paid the expenditure, and compliance with the budget rules/purchasing policies is verified.

⇒ **Rule #21. Reimbursements Request for Business Related Expenditures Must Be Turned in to the County Auditor Within 60 Days.**

Reimbursement requests for business related expenditures must be turned in to the County Auditor complete with supporting documentation no later than 60 days from the date of incurring the expense or payment of expense. Per IRS regulations, reimbursements under an accountable plan and over 60 days must be considered taxable wages to the employee requesting the reimbursement.

APPENDIX 1

BUDGET AUTHORITY RESPONSIBILITY

Below is a list of officials/county executives (or their designee, authorized in writing to the County Auditor, Purchasing Office, PBO, and HRMD) who are responsible for and may authorize expenditures from the budgets of their office or department.

Responsible Official/County Executive	Office/Department Number/Name
County Judge	01 – County Judge, 10 –General Administration
Commissioner –Precinct 1	02–Commissioner Precinct 1
Commissioner–Precinct 2	03–Commissioner Precinct 2
Commissioner–Precinct 3	04–Commissioner Precinct 3
Commissioner–Precinct 4	05–Commissioner Precinct 4
Sub-Committee of Comm. Court	57 – Records Management and Communication Resources
County Auditor	06–County Auditor
County Treasurer	07–County Treasurer
Tax Assessor-Collector	08–Tax Assessor-Collector
County Executive, Planning and Budget Office (PBO)	09–Planning and Budget Office, 11–Human Resources Management Department
Chief Information Officer	12,90–Information Technology Services
Purchasing Agent	15–Purchasing and Inventory Management
County Executive, Health & Human Services	16–Veterans Service Office, 18–Agricultural Extension Service, 58–Health and Human Services
County Attorney	19–County Attorney
County Clerk	20–County Clerk
District Clerk	21–District Clerk
Administrative Judge/Civil Courts	22,93–Civil Courts
District Attorney	23–District Attorney
Administrative Judge/Criminal Courts	24,94–Criminal Courts
Probate Judge	25–Probate Court
Justice of the Peace Precinct 1	26–Justice of the Peace Precinct 1
Justice of the Peace Precinct 2	27–Justice of the Peace Precinct 2
Justice of the Peace Precinct 3	28–Justice of the Peace Precinct 3
Justice of the Peace Precinct 4	29–Justice of the Peace Precinct 4
Justice of the Peace Precinct 5	30–Justice of the Peace Precinct 5
Constable Precinct 1	31–Constable Precinct 1
Constable Precinct 2	32–Constable Precinct 2
Constable Precinct 3	33–Constable Precinct 3
Constable Precinct 4	34–Constable Precinct 4
Constable Precinct 5	35–Constable Precinct 5
Director, Dispute Resolution Center	36–Dispute Resolution Center
Travis County Sheriff	37–Travis County Sheriff's Office
County Executive, Emergency Services	38–Medical Examiner, 47–Emergency Services, 59–Emergency Medical Services
Director, Community Supervision and Corrections (CSCD)	39–CSCD, 42–Pretrial Services
County Executive, Justice and Public Safety	40–Travis County Counseling & Educational Svcs. (TCCES) 43–Juvenile Public Defender, 55–Criminal Justice Planning
Chief Juvenile Probation Officer	45–Juvenile Probation
County Executive, Transportation and Natural Resources	49,92–Transportation & Natural Resources (TNR), 14(13)–Travis County Exposition Center, 14, 91–Facilities Management Department
Chairperson, Historical Commission	17–Historical Commission
Civil Service Officer	54–Civil Service Commission

APPENDIX 2 CENTRAL ACCOUNTS

Centrally Budgeted Accounts are expenditures that are budgeted in one support department instead of being allocated to each user department. The following accounts generally are centrally budgeted in H.T.E.:

Dept-Div

11-41—HRMD Risk Management Ergonomic Improvements

 #3001—Office Equipment & Supply

 #3011—Building Maintenance

 #6033—Medical Services

12-30—Information and Telecommunication Systems/Technical Support

 #5002—Maintenance Agreements

 #5012—Repairs - Telephone Equipment

12-30—Information and Telecommunication Systems/Technical Support

 #4104—Communication - Trunk Lines

12-50—Information and Telecommunication Systems/Network Support

 #5002—Maintenance Agreements

47-05—Emergency Services/Communications

 #5008—Repairs - Radios

15-10—Purchasing

 #6029—Advertising/Public Notices

49-52—Transportation and Natural Resources/County Fleet Maintenance

 #3023—Fuel, Oil, Lubricants

 #3021—Repairs - Autos & Trucks

57-15—Records Management & Communication Resources/Copiers/Repair

 #5001—Maintenance Agreements

 #5005—Repairs - Furniture & Office Equipment

 #5007—Repairs - Other Equipment

 #6103—Rent or Lease Equipment (Copiers)

5740/5741—Records Management & Communication Resources

 (legal research database access for offices and departments other than courts)

 #6099—Other Purchased Services

5740/5741—Records Management & Communication Resources

(law books for all offices and departments and courts, excluding the law library)
 #6312—Law Book Replacement

57-50—Records Management and Communication Resources/Mail Services
 #4102—Postage/Freight Out

57-70—Records/Consulting
 #6099—Other Purchased Services

90-XX—Centralized Computer Services

91-XX—Centralized Rent and Utilities
 #4801—Utilities
 #6102—Rent-Land & Buildings

92-XX--Centralized Fleet Services

Note: These centrally budgeted accounts will exist in SAP, but may have different titles and specific numbering schema to be consistent with SAP configuration.

CONTACT LIST FOR CENTRALLY BUDGETED ACCOUNTS

Type of Expenditure	Department	Contact #
Ergonomic Improvements	HRMD	854-9165
Communications Trunk & Computer Repairs	ITS	854-9666
Radio Repairs	ES	854-4785
Utilities, Rent, and Building Repairs	Facilities Mgt.	854-9661
Public Notice Advertising	Purchasing	854-9700
Vehicle Fuel or Repairs	TNR	854-9383
All Records Management Central Accounts (Paper, General Fund Law Library Services, Printing, Television Services, Records Storage, Records Management Consulting, Imaging Services, and Postage)	RMCR	854-9575

APPENDIX 3 TRAVEL

Travis County pays vendors and/or reimburses employees and officials who travel for County business ("Travelers"). The Court must approve travel expenditures for non-County employees or volunteers, for professional development, **prior to the actual travel** unless the office/department has a policy that the Court has previously approved and it is on file with the County Auditor's Office.

The County's travel policy documented in Appendix 3 of the County's Budget Rules ("Policy"), ensures the County meets the IRS requirements for an *accountable plan*. According to Internal Revenue Code ("Code") sections 62(a)(2) and 62(c), reimbursements that meet established tests for an *accountable plan*, are not subject to employment taxes (federal income tax withholding, social security and Medicare). To comply with the Code, travel must:

- (1) have a business connection and the expense must be reasonable,
- (2) be reasonably accounted for within 60 days, and
- (3) ensure all excess reimbursements are repaid within 120 days.

All travel reimbursement requests must be submitted to the Auditor's Office within 30 days of travel completion. Reimbursement requests submitted after 60 days fail to comply with the rules governing an *accountable plan*; thus, the reimbursement is subject to employment taxes.

Travelers, not the County Auditor's Office, **are responsible for complying with IRS regulations to maintain the tax free status of their reimbursements.** If the requirements are not met, the Traveler's reimbursement will be approximately 40% less and the Department's charge will be 20% more to pay taxes.

The following travel expenditure principles cannot cover every travel variation. Securing travel arrangements at the lowest cost may result in a loss of flexibility if emergencies arise. Booking policies of a specific travel industry vendor may require an exception to standard county travel procedures. The County Auditor interprets, audits and approves travel expenses and reimbursements to facilitate the timely conduct of county business due to the current climate of rapidly changing travel industry requirements.

The County Auditor makes travel payment decisions in accordance with the following principles (rules)

Principle #1: Comply with Travis County Travel Guidelines ("Guidelines").
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The Guidelines maintained by the County Auditor located on the County intranet, TravisCentral under the *Resources* page provide detailed instructions on how to submit a travel encumbrance request, how to submit travel reimbursement request, the

necessary supporting documentation that must accompany the travel request and travel reimbursement request, the reimbursement rates for various travel categories, and submission deadlines.

Principle #2: Do not file reimbursement requests that exceed the County's travel allowances.

The Policy and the Guidelines outline the reimbursement rates for various travel categories. In general, the following are established Travis County travel allowances:

- **Mileage for private vehicle** – the IRS standard rate in place at the time of travel, currently \$0.555 per mile for employees and \$.14 per mile for volunteers. **Note:** Only one employee/volunteer may claim mileage reimbursement when sharing a ride/traveling in the same vehicle.
- **Grant reimbursed mileage for private vehicle** – The individual grant's specified rate.
- **Meals** – The IRS standard Texas per diem rate, currently \$46 a day. The office/department has the discretion to approve partial-day, per diem reimbursement. In SAP, the County plans to use the United States General Services Administration (GSA) domestic per diem rates, which will vary with the location of the travel destination. Offices/Departments have the ability to establish a lower rate than the GSA rates; however, enforcement of the lower rate will reside with the Office/Department. Regardless of the financial system, reimbursement for actual meal expenses, with receipts, is \$60 a day plus 15% gratuity.

Note: Elected and appointed officials may establish travel policies for their own offices or departments and may reimburse at a rate less than the County rate. Such variations from the Policy may result in tax consequences to the Traveler.

Principle #3: Incur and submit only business-related expenses.

The County reimburses business-related travel expenses only. Travelers may not seek a travel expense reimbursement that the Traveler knows, or reasonably should know, is not eligible for reimbursement. Items that are not eligible for reimbursement include, but are not limited to:

- Extracurricular activities such as golf, tennis, entertainment, movies, tours, sport events, or non business events along with any related costs for such extracurricular activities,
- First class travel,
- Hotel mini-bar items such as candy, drinks, snacks, etc.,
- Alcoholic beverages (including those that are part of a meal),

- Fines or penalties for violation of the law such as parking tickets, speeding tickets, etc.,
- Family/Spouse/Travel Companion expenses of any kind – spouses/guests traveling with County employees are responsible for paying their own individual expenses,
- Mileage for County owned vehicles,
- Transportation expenses for entertainment that is not business-related,
- Any personal expenses incurred before, during, or after official County business,
- Any Complimentary expenses defined as an expense paid for, or provided by, an organization or entity outside the County, by virtue of the Traveler's business activities or employment,
- Food and/or beverages provided at meetings, training for County Staff, retreats or training provided on County property. This does not apply if the expense is grant allowable,
- Meals when the Traveler was not required to be out of the County (Metropolitan Statistical Area (MSA)) overnight. An exception to this would be meals that are included in the conference registration fee. Banquets or other awards ceremonies that do not meet these conditions do not qualify as reimbursable. The MSA encompasses Bastrop, Caldwell, Hays, Travis, and Williamson Counties.

<p>Principle #4: Be prudent and make the most cost effective travel arrangements possible.</p>

The Traveler should obtain the most cost effective rates for any travel expenses. This includes:

- booking non-refundable airfare that meets Traveler's itinerary,
- requesting conference/seminar group rates, or best available rate for accommodation,
- carpooling/sharing rides whenever possible,
- using public transportation in lieu of rental cars where feasible,
- ensuring that Texas sales tax is not incurred by explaining to vendor that Travis County is sales tax exempt. Note: Travis County's exemption applies only to Texas sales taxes, not hotel taxes. A sales tax exemption form may be obtained from the Purchasing Office,
- using cabs or obtaining a ride to Austin-Bergstrom International Airport instead of paying extended parking fees where feasible.

Principle #5: Obtain approval/encumber all travel requests before travel occurs.

Failure to comply with obtaining office/department approval may result in travel expenses declared ineligible for reimbursement. Travel expenses should generally be incurred before they are eligible for reimbursement. Reimbursement of non-encumbered travel expenses require approval by the office/department head and may also require Court approval.

Principle #6: Notify the County Auditor promptly of travel cancellations and recover any vendor advance payments.

The Traveler is financially liable and must ensure that the County is reimbursed for expenses paid in advance to vendors, such as for airfare, lodging, etc. **The Traveler, not the County, is responsible for any associated costs with failing to cancel their travel arrangements in a timely manner.** Exceptions are granted on an individual basis for such reasons as illness or emergency. A written explanation for the requested exception, signed by the official/county executive/department head, is required along with the reimbursement request.

In situations where the County has made a vendor advance payment which results in a refund that has been paid to the Traveler or that is outstanding, the County Auditor deducts the refund amount from the Traveler's reimbursement request and retains the amount until the County receives the refund. Once proof of receipt has occurred, the County Auditor releases the remaining amount of the Traveler's reimbursement.

Principle #7: Submit appropriate documentation for vendor advanced payments.

Examples include, but are not limited to:

- **Registration** – A completed registration form with Traveler's name
- **Lodging** – a confirmed reservation from the facility showing the employee's name, daily rate, dates of stay, and the facility's name/address.
- **Airfare** – confirmed reservation from Four Seasons travel (or other vendor that is willing to bill the County) or personal credit card.

Refer to the Guidelines for more details regarding advanced payments.

Principle #8: Retain and submit all applicable receipts when filing for reimbursement.

Examples of acceptable receipts include, but are not limited to:

- **Registration** – A confirmation of the paid registration or invoice from vendor.

- **Lodging** – a \$0 balance hotel invoice (shows that Traveler paid the entire bill and includes the Traveler's name, dates of stay, room rate, taxes, etc.)
- **Airfare** – Proof of payment for airline tickets.
- **Transportation** – Rental car agreement with proof of payment

<p>Principle #9: Seek additional Office/Department, Grant, and/or Court approval for special situations.</p>

In addition to normal approvals, the office/department, the County Auditor's Grant Analyst and/or the Court must approve the following travel situations **before** travel is requested and occurs. The situations, fully described in the Guidelines are summarized below:

Office/Department Approval

- Reimbursements for travel that was not encumbered **before** travel occurred.
- A Traveler who attends a meeting or conference that begins on a Monday or ends on a Friday makes travel arrangements outside the meeting/conference dates when net savings to the County can be documented.
- An employee combining vacation or personal leave with a business trip provided there is a net savings to the County. The County is not responsible for any costs (e.g., transportation, lodging, or meals) associated with the vacation/ personal days.
- Alternate travel arrangements (transportation mode, accommodations, or schedule) where the cost is less than the least expensive alternative and has been documented are eligible for reimbursement.

County Auditor's Grant Analyst Approval

Certain Grants may limit the amount and type of reimbursable travel expenditures. Travelers and the County Auditor's Grant Analyst should verify that any proposed travel is in accordance with the grant agreement before travel begins.

Court Approval

- Reimbursements for travel that was not encumbered **before** travel occurred (Auditor's discretion to refer this to Court for approval dependent on circumstances)
- All International Travel as well as travel to Alaska and Hawaii. Travel to these locations relating to criminal extradition, investigations, prosecutions, or similar situations are exempted from this rule.

- All decisions for driving instead of flying where travel mileage exceeds 1,000 miles round-trip and Traveler does not accept standard reimbursement (round trip coach airfare cost in place at time of travel). **Note:** this includes all transportation expenses (lodging, meals, and mileage incurred as a result of driving rather than flying). Travel involving extradition of prisoners and/or juveniles is exempt from this requirement.
- Alternate travel arrangements (transportation mode, accommodations, or schedule) where the cost is less than the least expensive alternative and has been documented and approved by the office/department are eligible for reimbursement. **Important:** The Court must approve all exceptions (i.e. where cost is greater than the least expensive alternative and office/department approval has been obtained).
- Reimbursement of applicant travel expenses when recruiting nationally and if hired, moving expenditures and employment agency fees.

Principle #10: Adhere to travel-related reimbursements for special situations.

- **Mileage Reimbursement for Elected/Appointed Officials who are ineligible to use a County-owned vehicle routinely or as an assigned take-home vehicle:** The following officials can claim reimbursement for local mileage: County Attorney, County Commissioners 1-4, County Judge, County Treasurer, Justices of the Peace 1-5, Purchasing Agent, Tax Assessor-Collector, and Medical Examiner. **Note: It is critical that mileage reimbursements comply with IRS timelines for submission. Should there be a delay in submission and the reimbursement becomes taxable income, it cannot be paid as it exceeds the compensation amount set by the Court (or authorizing Board) statutorily as part of the annual budget process.**
- **Parking Reimbursement – On Street Parking (Pay Station):** This is allowed when the employee is parked for conducting county business (not to be confused as parking to work their daily work day). Reimbursement requires submission of the Auditor's prescribed *Pay Station Parking Log* with receipts attached, filed within 30 days and no later than 60 days of the end of the month in which the parking expense was incurred.
- **Travel expense reimbursements for contractors, employment recruitment, and other non County staff:** These are reimbursed at actual expense (receipts required) at a rate not to exceed the rates outlined in the Policy and Guidelines. Any exceptions to the Policy must be presented to Court for approval.
- **Vehicle Rental (International Travel)** must include vehicle rental insurance offered by the rental agency which would include coverage for rental vehicle damage and third-party vehicle damage and bodily injury.

- **Travel Advances**, expenses paid to employees in advance for Registration, Airfare, Lodging, and Meals, are paid at the Auditor's discretion and require the following prior to travel: 1) an agreement signed by both the employee and their official/county executive/department head allowing the County Auditor to deduct the full advance from the employee's paycheck if the Travel Reimbursement Form (TRF) is not submitted within 15 days of the end of the trip; 2) An advance form signed by both the Employee and their official/county executive/department head.

Foods/Beverages for group emergency/public safety deployments: These are allowable for group (not individual or solo) deployments where command staff prohibits personnel from leaving deployment to ensure deployment is not compromised. Deployment must extend at least two hours past standard meal or special situations which prohibits an employee leaving an assigned location for a meal break. Any disallowed expenditures are a pro-rata taxable benefit to assigned employees. Documentation must include certification of the need by command staff, a list of the deployed employees, original receipts. **Note:** This principle does not prohibit/limit the purchase of water or military style Meals Ready to Eat (MREs) if command staff determines they are necessary to ensure the deployed employee's health and safety. Any expenditure must be within the office/department's existing budget.

APPENDIX 4

JURY SEQUESTRATION, & JURY MEALS IN CRIMINAL CASES

A cash fund may be set up for each Judge hearing criminal cases. The fund is used for jury meals where the Judge determines that an impaneled jury should not separate during mealtime. The County Auditor determines the amount maintained in each fund. Reimbursement is paid upon a statement signed by the Judge, and which includes a certification by each juror that s/he received a meal. If the amount spent for each meal is \$9.00 or less, no receipt is required.

In the event of jury sequestration, the County Auditor is authorized to advance the cost of sequestering in the amount ordered by the sequestering Judge to secure lodging. The amount expended for food and lodging shall follow the guidelines approved by Commissioners Court covering travel reimbursement for county employees. The need for jury sequestration may occur after the normal business hours of the county and without sufficient time to call an emergency session of the Commissioners Court. The normal procedures for claims processing may be adjusted accordingly.

APPENDIX 5 GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, PBO, the County Attorney's Office, and the County Auditor's Office must review grant applications, contracts, permissions to continue, and other related items before a grant is placed on the agenda for Commissioners Court approval. Please note that any grant related item that requires Commissioners Court approval must be coordinated through PBO and comply with the following grant rules.

All grant items for Commissioners Court consideration must be submitted to PBO, the County Auditor's Office and County Attorney's Office electronically by **Tuesday at 5:00 PM**, 14 days prior to the planned Commissioners Court meeting at which the office or department wishes the grant to be included on the agenda. Support departments may also need to review grant items. Please see the table below for required documents and routing process.

Document	Submit to	Electronic or Hard Copy
Grant Summary Sheet	PBO, County Auditor's Office and County Attorney's Office	Electronic
	FMD, HRMD, Purchasing and ITS (If applicable)	Electronic
Dept memo, application, contract and other documents	PBO, County Auditor's Office and County Attorney's Office	Electronic
	FMD, HRMD, Purchasing and ITS (If applicable)	Electronic
Documents that require signature	PBO	Hard Copy
	PBO, County Auditor's Office and County Attorney's Office	Electronic

Please contact your PBO Budget Analyst if you have any questions about which departments apply to your request. Offices or departments are strongly encouraged to involve PBO, the County Auditor's Office, the County Attorney's Office and any required support offices or departments (ITS, Purchasing, Facilities, HRMD, etc.) during the development of a new grant application as soon as possible to discuss the application and potential issues.

Review of Grant Items: The County Auditor's Office reviews the application for fiscal requirements and the County Attorney reviews it for legal requirements. PBO also reviews the item and grant summary sheet, including the stated performance measures, and submits the grant, with a recommendation for inclusion on the Commissioners Court agenda once it is ready. PBO confirms review by the County Auditor's Office and

County Attorney's Office before it is placed on the agenda. PBO's recommendation includes the fiscal impact of the program and FTE and if there is a contractual requirement to continue the program after termination of the grant. The entire item, including all terms, conditions and instructions, should be submitted for review. Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical corrections. The grant summary form is available as an electronic file from PBO and is shown on the next page and is required for all items requesting to be placed on the agenda.

Permission to Continue: If a grant renewal contract is not received prior to the effective date of the grant and grant employees are requested to continue on the payroll, offices or departments must submit a Permission to Continue memo and grant summary sheet to PBO and the County Auditor's Office at least four weeks prior to the end of the grant that is to be renewed so the permission to continue can be approved by Commissioners Court before the term ends. This information is used to notify the Commissioners Court that payroll expenses are requested to continue and indicates the expected date that the contract are signed. The maximum extension approved at any one time is three months, at the discretion of PBO. This rule applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. A Permission to Continue is only appropriate to allow offices and departments to continue to fund payroll for employees where the grant has an ongoing commitment and there is an unusual, non-recurring delay in receiving a final executed contract. Any budget adjustments related to the approved Permission to Continue are considered as automatics.

Grant Modification Approval: Changes to dates, amounts or other minor modifications that require Commissioners Court approval must follow the same procedure as original grant contract approvals.

New Positions: When an office or department applies for a grant which includes new FTEs, the office or department should send a copy of the grant application to HRMD, ITS and FM for their review. It is essential that this is accomplished early in the grant process so that HRMD can match the new proposed position to similar positions or existing job descriptions and ITS and FM can identify any network or space needs. If there is a delay in providing the information to the support departments, there may be issues to be resolved before the item can be recommended for approval.

Performance Measures: All grants should have performance measures, including relevant outcome measures. This includes a narrative description of the outcome impact to the program. These measures should reflect the current activity of the department or office in the area where grant assistance is requested, and the expected impact of the grant on the department's activities. If the grant is for a new program, performance measures should be supplied for the new program. Offices and departments are expected to report performance measures and updated information annually during the contract term.

Grant Responsibility: Grants that involve multiple County departments need a single person to be responsible for the daily administration and management of the grant. Contact information for that person must be noted in the Grant Summary Sheet.

Direct Cost of Accounting and Audit: Please contact the County Auditor for assistance in estimating these costs. Include the estimate in the grant application if the costs are reimbursable. Offices and departments should seek reimbursement for direct accounting and audit costs when applicable.

Indirect Costs: The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each department or office. All grant applications should request the appropriate indirect cost as part of any grant application. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- A) The total amount requested, without including indirect costs is less than \$50,000.
- B) If a department or office can provide evidence that including an indirect cost rate will result in rejection of a grant application.

See the Appendix for the approved indirect cost rate for most offices and departments as of September 6, 2011. This information is updated during the year and PBO notifies the departments of any changes. If your department is not listed in the Appendix, please contact your PBO Analyst.

Outstanding Grant Applications: PBO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court every week as part of the regular Grant Agenda Item. Departments that are notified of the denial of a grant application should inform PBO so that the outstanding grant application summary reflects only pending County commitments.

Revenue Certification: Once the contract has been signed by all parties, the office or department must forward the originals of the signed contract to the County Clerk and the grantor. A copy of the fully executed contract must also be submitted to the County Attorney's Office, the County Auditor's Office, and the Purchasing Office. The County Auditor certifies revenue upon receipt of the fully executed contract.

Budget Creation: New grant budgets are processed as automatic budget adjustments after approval of the contract by Commissioners Court and certification of revenue by the County Auditor.

Budget Adjustments: All budget adjustments must comply with the grantor's requirements. Any budget adjustments requiring prior grantor approval are not processed until that approval is received. If a grantor de-obligates funding or a portion of funding, a budget adjustment must immediately be sent to PBO reducing each

applicable revenue and expenditure account. If changes are required to be approved by Commissioners Court the change must also follow the same procedure as grant modifications. PBO also has the discretion to place a modification that does not require Commissioners Court approval on the agenda.

Purchasing: Grant purchases are not exempt from County purchasing laws. Offices or departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding \$5,000 must be incorporated into the fixed asset management system. This applies to any items located on County property for which the County is liable, regardless of the source of funding.

Authorization for Reimbursed Grants: Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor. All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Offices or departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.

Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from the grantor.

Vehicles Funded through Grant Funds: If a department plans on purchasing a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant. If the grant does not cover these costs, the department should reallocate non-grant resources to TNR to fund the fuel and maintenance and any other applicable cost. Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grant contract.

Software Licenses and Phone Lines: If an office or department plans on charging software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department is not accepted. Budget is not transferred from a grant to another County office or department for purchase of any items, including ITS for software licenses and phone lines. Expenses are reclassified against the grant for applicable expenditures with the proper supporting documents. If the proper documentation cannot be produced to support these costs, the department should reallocate non-grant resources to ITS to fund the software licenses and phone lines. Any additional funding requests for software licenses and phone lines should be coordinated with the approval of the grant contract.

Online Management of Grants: If a grantor utilizes an online system for approvals or modifications to grants, PBO is authorized to act on behalf of the authorized official for approving or modifying grants in all of the following circumstances:

- 1) The grant authorized official is a member of the Commissioners Court;
- 2) The grant contract/application has been approved by Commissioners Court; and
- 3) The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court; and

The above online management authorization also applies to any de-obligation of unspent grant funds that are 5% or less of the original award.

GRANT SUMMARY SHEET

Check One:	Application Approval: <input type="checkbox"/>	Permission to Continue: <input type="checkbox"/>
	Contract Approval: <input type="checkbox"/>	Status Report: <input type="checkbox"/>
Check One:	Original: <input type="checkbox"/>	Amendment: <input type="checkbox"/>
Check One:	New Grant: <input type="checkbox"/>	Continuation Grant: <input type="checkbox"/>

Grant Title:			
Grant Period:	From:		To:
Grantor:			
Are the grant funds pass-through another agency? If yes list originating agency below		Yes: <input type="checkbox"/>	No: <input type="checkbox"/>
Originating Grantor:			
Originating Fund Source:	Federal: <input type="checkbox"/>	State: <input type="checkbox"/>	Local: <input type="checkbox"/>
Will County provide grants funds to a sub recipient?		Yes: <input type="checkbox"/>	No: <input type="checkbox"/>

Budget Categories	Grant Funds	County Cost Share	County Contribution	In-Kind	<u>TOTAL</u>
Personnel:	\$0	\$0	\$0	\$0	\$0
Operating:	0	0	0	0	0
Capital Equipment:	0	0	0	0	0
Indirect Costs:	0	0	0	0	0
Total:	\$0	\$0	\$0	\$0	\$0
FTEs:	0.00	0.00	0.00	0.00	0.00

Permission to Continue Information				
Funding Source (Account number)	Personnel Cost	Operating Transfer/ Contribution to Grant	Estimated Total	Filled FTE
			\$0	

Department	Review	Staff Initials	Comments
County Auditor	<input type="checkbox"/>		
County Attorney	<input type="checkbox"/>		

Performance Measures	Projected FY 12 Measure	Progress To Date:				Projected FY 13 Measure
Applicable Depart. Measures		12/31/11	3/31/12	6/31/12	9/30/12	
Measures For Grant						
Outcome Impact Description						
Outcome Impact Description						

Outcome Impact Description						

PBO Recommendation:

1. Brief Narrative - Summary of Grant: What is the goal of the program? How does the grant fit into the current activities of the department? Is the grant starting a new program, or is it enhancing an existing program?

2. Departmental Resource Commitment: What are the long term County funding requirements of the grant?

3. County Commitment to the Grant: Is a county match required? If so, how does the department propose to fund the grant match? Please explain.

4. Does the grant program have an indirect cost allocation, in accordance with the grant rules? If not, please explain why not.

5. County Commitment to the Program Upon Discontinuation of Grant by Grantor: Will the program discontinue upon discontinuance of the grant funding? (Yes/No) If No: What is the proposed funding mechanism: (1) Request additional funding (2) Use departmental resources. If (2) is answered, provide details about what internal resources are to be provided and what other programs will be discontinued as a result.

6. If this is a new program, please provide information why the County should expand into this area.

7. Please explain how this program will affect your current operations. Please tie the performance measures for this program back to the critical performance measures for your department or office.

APPENDIX 6 ADDITIONAL GUIDANCE

A. TAX REFUNDS

The County Auditor automatically debits contra-revenue accounts (General Fund and Debt Service) to refund current and prior year tax appeals of appraised values. Interest refunds for prior year taxes are paid from a budgeted account in General Administration.

The Tax Assessor Collector calculates the expenditure requirements for tax refunds and submits these amounts to PBO for approval by the Commissioners Court.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with a comprehensive basis of accounting consistent with state law to accurately reflect the financial position of the County. The Commissioner Court, County Attorney, Risk Manager, and other elected or appointed officials should notify the County Auditor in a timely manner of any potential contingent liabilities affecting any of the County funds on the County's financial records. The County Auditor notifies the Commissioners Court, the County Attorney and, where applicable, the Risk Manager of significant contingent liabilities that are recorded on the County's financial records.

C. INTERFUND TRANSFERS

Interfund transfers are movements of money between budgetary funds. Those that are adopted in the budget process are summarized in the Budget Recapitulation as "Other Financing Sources." The transfers are subject to the following rules:

- The County Auditor may make "transfers in" to the funds controlled by Commissioners Court from non-budgetary government funds that are at the discretion of elected officials, the Corporations' Boards of Directors, or the State of Texas (i.e., CAPSO, DAPSO, CSCD, etc.) as directed by the appropriate official.
- The County Auditor may only make "transfers out" of funds if approved by Commissioners Court (budgetary funds) or approved by the responsible official (non-budgetary discretionary funds).
- The County Auditor transfers monies to the Special Funds at 1/12 of the budgeted amount on a monthly basis, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of

available funds. If the receiving fund is at a deficit, the County Auditor, after review and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.

D. MID-YEAR CERTIFICATION OF REVENUES

State law limits the types of revenue which can be certified mid-year for immediate appropriation and expenditure. The County Auditor may certify public or private grant or aid money, donations and intergovernmental contract revenue which was not included in the budget for use in the current fiscal year. Offices or departments wishing to request certification of such money during the fiscal year should contact the County Auditor for assistance.

E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION

The Performance Based Pay (PBP) system is a mechanism for providing financial compensation for outstanding performance, experience and achievement. Offices and departments award PBP consistent with the rules established by the Commissioners Court.

If an office/department has funds in an employee recognition account, the recognition expense is not to exceed \$50.00 per employee. Amount of recognition expense should be limited to the cost of a plaque including engraving, lapel pins or other token of recognition. Food, refreshments, decorations, entertainment or other expenses associated with a ceremony, reception or dinner are not allowed.

F. COMPUTER SOFTWARE TRAINING

All computer software training for Windows and Microsoft Office products is performed by ITS. No other office or department is authorized to solicit services for this training unless training sessions are not provided by ITS within 60 days. No payment for this training is made by the County Auditor without an accompanying written authorization from ITS.

G. PERSONNEL SLOT LIST

A list of the budgeted personnel slots for Fiscal Year 12 is attached to the copy of the approved budget filed with the County Clerk. The list contains the following information for each slot within an office or department: job title, whether the position is full-time or part-time, and effective date. Offices or departments may only hire for regular positions according to this slot list unless otherwise allowed by law or approved by Commissioners Court.

H. COUNTY BENEFITS

Fringe benefits of offices and departments are budgeted based on the calculated costs of each benefit. The current benefit calculation rates as of October 1, 2011 are shown below.

Base Salary	
FICA OASDI (account 2002)	Base Salary (up to \$106,800) x 0.062
Hospitalization (account 2003)	Months on Payroll x \$696.08
Life Insurance (account 2004)	Months on Payroll x \$8.25
Retirement (account 2005)	Base Salary x 0.1227 (effective January 1, 2012)
Workers Compensation Insurance (account 2006)	Base Salary x 0.75 x "WCI Factor" Shown below
FICA Medicare (account 2007)	Base Salary x 0.0145

Please contact your PBO Analyst for Workers Compensation Insurance "WCI Factor" for position types not shown below:

Job Description	"WCI Factor"
PRINTING	0.0187
INSECT CONTROL	0.0237
INSULATION WORK & DRIVERS	0.0463
ROAD EMPLOYEES - PAVING	0.0346
ROAD MAINT MGMT PERSONNEL	0.0092
DRIVERS	0.0362
AIRPORT, HELICOPTER OPR	0.0226
LAW ENFORCEMENT, AMBULANC	0.0179
AUTO MECHANICS	0.0175
ENGINEERS, SURVEYORS	0.0032
CLERICAL	0.0026
VET HOSP & ANIMAL CONTROL	0.0096
CLINICAL PROFESSIONALS	0.0028
HOSP PROFESSIONAL & CLERK	0.0071
BUILDING MAINT & JANITOR	0.0226
PARKS & RECREATION	0.0257

I. INDIRECT COST RATES

Below is the list of indirect cost rates for each department or office to be used when applying for grants.

Approved by Commissioners Court on September 06, 2011

Dpt #	Department Name	Calculated Rate
01	County Judge	458.88%
02	Commissioner - Precinct 1	36.45%
03	Commissioner - Precinct 2	24.96%
04	Commissioner - Precinct 3	34.85%
05	Commissioner - Precinct 4	20.99%
08	Tax Assessor-Collector	66.09%
13	Exposition Center	0%
16	Veterans Service Office	36.37%
18	Agricultural Extension Service	42.50%
19	County Attorney	31.09%
20	County Clerk	30.38%
21	District Clerk	37.15%
22	Civil Courts	20.65%
23	District Attorney	17.93%
24	Criminal Courts	47.50%
25	Probate Court	20.33%
26	Justice of Peace – Precinct 1	29.34%
27	Justice of Peace – Precinct 2	31.65%
28	Justice of Peace – Precinct 3	28.51%
29	Justice of Peace – Precinct 4	29.01%
30	Justice of Peace – Precinct 5	34.39%
31	Constable - Precinct 1	26.08%
32	Constable - Precinct 2	24.23%
33	Constable - Precinct 3	33.42%
34	Constable - Precinct 4	28.21%
35	Constable - Precinct 5	30.73%
37	Sheriff	17.01%
38	Medical Examiner	24.83%
39	Community Supervision & Corrections	21.62%
40	Counseling and Educational Services	29.87%
42	Pretrial Services	28.75%
43	Juvenile Public Defender	23.78%
45	Juvenile Court	23.93%
47	Emergency Services	65.46%
49	Transportation and Natural Resources	43.11%
54	Civil Service Commission	20.53%
55	Criminal Justice Planning	18.81%
58	Health and Human Services	55.42%
59	Emergency Medical Services	84.93%
Composite Travis County Rate		27.53%

J. Pay Scale, POPS, TCSO Positions

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
80	Cadet	hr	16.6321	16.9647									
		mo	2,882.90	2,940.55									
		yr	34,594.77	35,286.58									
81	Corrections Officer	hr	19.0896	19.5750	20.0732	20.5715	21.0702	21.5684	22.0666	22.6766	23.2867	23.8968	24.5069
		mo	3,308.86	3,393.00	3,479.35	3,565.73	3,652.17	3,738.52	3,824.88	3,930.61	4,036.36	4,142.11	4,247.86
		yr	39,706.37	40,716.00	41,752.26	42,788.72	43,826.02	44,862.27	45,898.53	47,167.33	48,436.34	49,705.34	50,974.35
82	Cert Peace Officer (CPO)	hr	20.2349										
		mo	3,507.38										
		yr	42,088.59										
83	Sr Corrections Officer	hr	20.7498	21.2771	21.8187	22.3603	22.9023	23.4439	23.9855	24.6483	25.3116	25.9749	26.6382
		mo	3,596.63	3,688.03	3,781.91	3,875.79	3,969.73	4,063.61	4,157.49	4,272.37	4,387.34	4,502.32	4,617.29
		yr	43,159.58	44,256.37	45,382.90	46,509.42	47,636.78	48,763.31	49,889.84	51,268.46	52,648.13	54,027.79	55,407.46
72	LE Deputy Sheriff	hr	22.4145	22.8629	23.3202	23.7869	24.2624	24.7478	25.2426	25.7477	26.2622	26.7875	27.3236
		mo	3,885.18	3,962.90	4,042.17	4,123.06	4,205.48	4,289.62	4,375.38	4,462.93	4,552.11	4,643.17	4,736.09
		yr	46,622.16	47,554.83	48,506.02	49,476.75	50,465.79	51,475.42	52,504.61	53,555.22	54,625.38	55,718.00	56,833.09
84	Sr CPO	hr		22.6835	23.2611	23.8386	24.4157	24.9932	25.5708	26.2779	26.9846	27.6918	28.3989
		mo		3,931.81	4,031.92	4,132.02	4,232.05	4,332.15	4,432.27	4,554.84	4,677.33	4,799.91	4,922.48
		yr		47,181.68	48,383.09	49,584.29	50,784.66	51,985.86	53,187.26	54,658.03	56,127.97	57,598.94	59,069.71
74	LE Sr Deputy Sheriff	hr	24.0284	24.6562	25.2840	25.9113	26.5391	27.1664	27.7943	28.5630	29.3313	30.1000	30.8683
		mo	4,164.92	4,273.74	4,382.56	4,491.29	4,600.11	4,708.84	4,817.68	4,950.92	5,084.09	5,217.33	5,350.51
		yr	49,979.07	51,284.90	52,590.72	53,895.50	55,201.33	56,506.11	57,812.14	59,411.04	61,009.10	62,608.00	64,206.06
75	LE Detective	hr			32.5625	33.2139	33.8654	34.5164	35.1678	35.8188	36.4747	36.8901	37.3105
		mo			5,644.17	5,757.08	5,870.00	5,982.84	6,095.75	6,208.59	6,322.28	6,394.28	6,467.15
		yr			67,730.00	69,084.91	70,440.03	71,794.11	73,149.02	74,503.10	75,867.38	76,731.41	77,605.84
88	Corrections Sergeant	hr	31.8469	32.4585	33.0814	33.7166	34.3641	35.0254	35.6996	36.3865	37.0868	37.8003	38.3527
		mo	5,520.13	5,626.14	5,734.11	5,844.21	5,956.44	6,071.07	6,187.93	6,306.99	6,428.38	6,552.05	6,647.80
		yr	66,241.55	67,513.68	68,809.31	70,130.53	71,477.33	72,852.83	74,255.17	75,683.92	77,140.54	78,624.62	79,773.62
76	LE Sergeant	hr					35.7385	36.4264	37.1277	37.8422	38.5701	39.3127	39.8868
		mo					6,194.67	6,313.91	6,435.47	6,559.31	6,685.48	6,814.20	6,913.71
		yr					74,336.08	75,766.91	77,225.62	78,711.78	80,225.81	81,770.42	82,964.54
89	Corrections Lieutenant	hr				37.8319	38.6371	39.4418	40.2470	41.0517	41.8570	42.6617	43.4664
		mo				6,557.53	6,697.10	6,836.58	6,976.15	7,115.63	7,255.21	7,394.69	7,534.18
		yr				78,690.35	80,365.17	82,038.94	83,713.76	85,387.54	87,062.56	88,736.34	90,410.11
77	LE Lieutenant	hr							42.2591	43.0727	43.9015	44.7462	45.6076
		mo							7,324.91	7,465.93	7,609.59	7,756.01	7,905.32
		yr							87,898.93	89,591.22	91,315.12	93,072.10	94,863.81

PG		STEP	12	13	14	15	16	17	18	19	20	21
81	Corrections Officer	hr	25.1169	25.7275	26.3376	26.3376	26.3376	26.3376	26.3376	26.3376	26.3376	26.3376
		mo	4,353.60	4,459.43	4,565.18	4,565.18	4,565.18	4,565.18	4,565.18	4,565.18	4,565.18	4,565.18
		yr	52,243.15	53,513.20	54,782.21	54,782.21	54,782.21	54,782.21	54,782.21	54,782.21	54,782.21	54,782.21
82	Cert Peace Officer (CPO)	hr										
		mo										
		yr										
83	Sr Corrections Officer	hr	27.3015	27.9643	28.6276	28.6276	28.6276	28.6276	28.6276	28.6276	28.6276	28.6276
		mo	4,732.26	4,847.15	4,962.12	4,962.12	4,962.12	4,962.12	4,962.12	4,962.12	4,962.12	4,962.12
		yr	56,787.12	58,165.74	59,545.41	59,545.41	59,545.41	59,545.41	59,545.41	59,545.41	59,545.41	59,545.41
72	LE Deputy Sheriff	hr	27.8697	28.4275	28.9957	28.9957	28.9957	28.9957	28.9957	28.9957	28.9957	28.9957
		mo	4,830.75	4,927.43	5,025.92	5,025.92	5,025.92	5,025.92	5,025.92	5,025.92	5,025.92	5,025.92
		yr	57,968.68	59,129.20	60,311.06	60,311.06	60,311.06	60,311.06	60,311.06	60,311.06	60,311.06	60,311.06
84	Sr CPO	hr	29.1061	29.8127	30.5199	30.5199	30.5199	30.5199	30.5199	30.5199	30.5199	30.5199
		mo	5,045.06	5,167.53	5,290.12	5,290.12	5,290.12	5,290.12	5,290.12	5,290.12	5,290.12	5,290.12
		yr	60,540.69	62,010.42	63,481.39	63,481.39	63,481.39	63,481.39	63,481.39	63,481.39	63,481.39	63,481.39
74	LE Sr Deputy Sheriff	hr	31.6370	32.4053	33.1740	33.1740	33.1740	33.1740	33.1740	33.1740	33.1740	33.1740
		mo	5,483.75	5,616.92	5,750.16	5,750.16	5,750.16	5,750.16	5,750.16	5,750.16	5,750.16	5,750.16
		yr	65,804.96	67,403.02	69,001.92	69,001.92	69,001.92	69,001.92	69,001.92	69,001.92	69,001.92	69,001.92
75	LE Detective	hr	37.7358	38.4055	39.0747	39.0747	39.0747	39.0747	39.0747	39.0747	39.0747	39.0747
		mo	6,540.87	6,656.95	6,772.95	6,772.95	6,772.95	6,772.95	6,772.95	6,772.95	6,772.95	6,772.95
		yr	78,490.46	79,883.44	81,275.38	81,275.38	81,275.38	81,275.38	81,275.38	81,275.38	81,275.38	81,275.38
88	Corrections Sergeant	hr	38.9130	39.4812	40.0583	40.6432	41.2370	41.2370	41.2370	41.2370	41.2370	41.2370
		mo	6,744.92	6,843.41	6,943.44	7,044.82	7,147.75	7,147.75	7,147.75	7,147.75	7,147.75	7,147.75
		yr	80,939.04	82,120.90	83,321.26	84,537.86	85,772.96	85,772.96	85,772.96	85,772.96	85,772.96	85,772.96
76	LE Sergeant	hr	40.4693	41.0606	41.6603	42.2689	42.8864	42.8864	42.8864	42.8864	42.8864	42.8864
		mo	7,014.68	7,117.17	7,221.12	7,326.61	7,433.64	7,433.64	7,433.64	7,433.64	7,433.64	7,433.64
		yr	84,176.14	85,406.05	86,653.42	87,919.31	89,203.71	89,203.71	89,203.71	89,203.71	89,203.71	89,203.71
89	Corrections Lieutenant	hr	44.2716	45.0488	45.8397	46.6444	47.4629	48.2962	48.2962	48.2962	48.2962	48.2962
		mo	7,673.74	7,808.46	7,945.55	8,085.03	8,226.90	8,371.34	8,371.34	8,371.34	8,371.34	8,371.34
		yr	92,084.93	93,701.50	95,346.58	97,020.35	98,722.83	100,456.10	100,456.10	100,456.10	100,456.10	100,456.10
77	LE Lieutenant	hr	46.4852	47.3013	48.1316	48.9763	49.8362	50.7109	50.7109	50.7109	50.7109	50.7109
		mo	8,057.43	8,198.89	8,342.81	8,489.23	8,638.27	8,789.89	8,789.89	8,789.89	8,789.89	8,789.89
		yr	96,689.22	98,386.70	100,113.73	101,870.70	103,659.30	105,478.67	105,478.67	105,478.67	105,478.67	105,478.67

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO TCSO POPS THE FOLLOWING APPLIES MONTHLY:								
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:		INTERMEDIATE	ADVANCED	MASTERS
		SPANISH, VIETNAMESE			\$50		\$100	\$150
		AMERICAN SIGN LANGUAGE						

Numbers that are italicized and shaded in grey may be used for pay administration purposes if needed, but were not used in the pay determination methodology.

Pay Scale, POPS, Non-TCSO Positions

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
60	Park Ranger	hr	21.2938	21.7198	22.1541	22.5976	23.0494	23.5104	23.9805	24.4603	24.9490	25.4481	25.9574
		mo	3,690.93	3,764.77	3,840.04	3,916.92	3,995.23	4,075.14	4,156.62	4,239.79	4,324.49	4,411.00	4,499.28
		yr	44,291.10	45,177.18	46,080.53	47,003.01	47,942.75	48,901.63	49,879.44	50,877.42	51,893.92	52,932.05	53,991.39
61	Deputy Constable	hr	21.2938	21.7198	22.1541	22.5976	23.0494	23.5104	23.9805	24.4603	24.9490	25.4481	25.9574
		mo	3,690.93	3,764.77	3,840.04	3,916.92	3,995.23	4,075.14	4,156.62	4,239.79	4,324.49	4,411.00	4,499.28
		yr	44,291.10	45,177.18	46,080.53	47,003.01	47,942.75	48,901.63	49,879.44	50,877.42	51,893.92	52,932.05	53,991.39
62	Deputy Constable Sr Park Ranger Sr	hr	22.8270	23.4234	24.0197	24.6157	25.2121	25.8081	26.4045	27.1348	27.8647	28.5950	29.3248
		mo	3,956.68	4,060.06	4,163.41	4,266.72	4,370.10	4,473.40	4,576.78	4,703.37	4,829.88	4,956.47	5,082.97
		yr	47,480.16	48,720.67	49,960.98	51,200.66	52,441.17	53,680.85	54,921.36	56,440.38	57,958.58	59,477.60	60,995.58
63	Park Ranger Supervisor	hr	26.6185	27.1618	27.7161	28.2817	28.8589	29.4143	29.9806	30.5575	31.1452	31.7450	32.2086
		mo	4,613.87	4,708.05	4,804.12	4,902.16	5,002.21	5,098.48	5,196.64	5,296.63	5,398.50	5,502.47	5,582.82
		yr	55,366.48	56,496.54	57,649.49	58,825.94	60,026.51	61,181.74	62,359.65	63,559.60	64,782.02	66,029.60	66,993.89
64	Constable Sergeant	hr	31.3159	31.9550	32.6071	33.2725	33.9516	34.6051	35.2713	35.9500	36.6415	37.3470	37.8924
		mo	5,428.09	5,538.87	5,651.90	5,767.23	5,884.94	5,998.22	6,113.69	6,231.33	6,351.19	6,473.48	6,586.02
		yr	65,137.07	66,466.40	67,822.77	69,206.80	70,619.33	71,978.61	73,364.30	74,776.00	76,214.32	77,681.76	78,816.19
65	Chief Park Ranger	hr	31.3159	31.9550	32.6071	33.2725	33.9516	34.6051	35.2713	35.9500	36.6415	37.3470	37.8924
		mo	5,428.09	5,538.87	5,651.90	5,767.23	5,884.94	5,998.22	6,113.69	6,231.33	6,351.19	6,473.48	6,586.02
		yr	65,137.07	66,466.40	67,822.77	69,206.80	70,619.33	71,978.61	73,364.30	74,776.00	76,214.32	77,681.76	78,816.19
66	Chief Dep Constable	hr	33.6914	34.3790	35.0806	35.7966	36.5271	37.2726	38.0332	38.7654	39.5114	40.2715	41.0468
		mo	5,839.84	5,959.03	6,080.64	6,204.74	6,331.36	6,460.58	6,592.42	6,719.34	6,848.64	6,980.39	7,114.78
		yr	70,078.11	71,508.32	72,967.65	74,456.93	75,976.37	77,527.01	79,109.06	80,632.03	82,183.71	83,764.72	85,377.34
67	Investigator	hr	31.2730	31.9112	32.5625	33.2139	33.8654	34.5164	35.1679	35.8188	36.4747	36.8902	37.3105
		mo	5,420.65	5,531.27	5,644.17	5,757.08	5,870.00	5,982.84	6,095.77	6,208.59	6,322.28	6,394.30	6,467.15
		yr	65,047.84	66,375.30	67,730.00	69,084.91	70,440.03	71,794.11	73,149.23	74,503.10	75,867.38	76,731.62	77,605.84
68	Chief Dep Const., Pct 5	hr	37.0606	37.8170	38.5888	39.3763	40.1799	40.9999	41.8366	42.6419	43.4626	44.2987	45.1516
		mo	6,423.84	6,554.95	6,688.73	6,825.23	6,964.52	7,106.65	7,251.68	7,391.26	7,533.52	7,678.44	7,826.28
		yr	77,086.05	78,659.36	80,264.70	81,902.70	83,574.19	85,279.79	87,020.13	88,695.15	90,402.21	92,141.30	93,915.33
69	Investigations Lieutenant	hr	33.6914	34.3790	35.0806	35.7966	36.5271	37.2726	38.0332	38.7654	39.5114	40.2715	41.0468
		mo	5,839.84	5,959.03	6,080.64	6,204.74	6,331.36	6,460.58	6,592.42	6,719.34	6,848.64	6,980.39	7,114.78
		yr	70,078.11	71,508.32	72,967.65	74,456.93	75,976.37	77,527.01	79,109.06	80,632.03	82,183.71	83,764.72	85,377.34

PG		STEP	12	13	14	15	16	17	18	19	20	21
60	Park Ranger	hr	26.4762	27.0061	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460
		mo	4,589.21	4,681.06	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64
		yr	55,070.50	56,172.69	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68
61	Deputy Constable	hr	26.4762	27.0061	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460
		mo	4,589.21	4,681.06	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64
		yr	55,070.50	56,172.69	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68
62	Deputy Constable Sr Park Ranger Sr	hr	30.0552	30.7851	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154
		mo	5,209.57	5,336.08	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67
		yr	62,514.82	64,033.01	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03
63	Park Ranger Supervisor	hr	32.6789	33.1564	33.6407	34.1322	34.6308	34.6308	34.6308	34.6308	34.6308	34.6308
		mo	5,664.34	5,747.11	5,831.05	5,916.25	6,002.67	6,002.67	6,002.67	6,002.67	6,002.67	6,002.67
		yr	67,972.11	68,965.31	69,972.66	70,994.98	72,032.06	72,032.06	72,032.06	72,032.06	72,032.06	72,032.06
64	Constable Sergeant	hr	38.4458	39.0075	39.5773	40.1555	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421
		mo	6,663.94	6,761.30	6,860.07	6,960.29	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96
		yr	79,967.26	81,135.60	82,320.78	83,523.44	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57
65	Chief Park Ranger	hr	38.4458	39.0075	39.5773	40.1555	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421
		mo	6,663.94	6,761.30	6,860.07	6,960.29	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96
		yr	79,967.26	81,135.60	82,320.78	83,523.44	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57
66	Chief Dep Constable	hr	41.8367	42.5711	43.3184	44.0786	44.8526	45.6398	45.6398	45.6398	45.6398	45.6398
		mo	7,251.69	7,378.99	7,508.52	7,640.29	7,774.45	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90
		yr	87,020.34	88,547.89	90,102.27	91,683.49	93,293.41	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78
67	Investigator	hr	37.7358	38.4055	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746
		mo	6,540.87	6,656.95	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93
		yr	78,490.46	79,883.44	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17
68	Chief Dep Const., Pct 5	hr	46.0203	46.8283	47.6503	48.4865	49.3379	50.2038	50.2038	50.2038	50.2038	50.2038
		mo	7,976.85	8,116.91	8,259.39	8,404.33	8,551.90	8,701.99	8,701.99	8,701.99	8,701.99	8,701.99
		yr	95,722.22	97,402.86	99,112.62	100,851.92	102,622.83	104,423.90	104,423.90	104,423.90	104,423.90	104,423.90
69	Investigations Lieutenant	hr	41.8367	42.5711	43.3184	44.0786	44.8526	45.6398	45.6398	45.6398	45.6398	45.6398
		mo	7,251.69	7,378.99	7,508.52	7,640.29	7,774.45	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90
		yr	87,020.34	88,547.89	90,102.27	91,683.49	93,293.41	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCSO POPS THE FOLLOWING APPLIES MONTHLY:												
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:		\$125	TCLEOSE LICENSE:			INTERMEDIATE		ADVANCED		MASTERS
CONSTABLES CPP:	\$125	SPANISH			\$50			\$100		\$150		
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE										
		VIETNAMESE										

K. Pay Scale, Non POPS

Hiring Levels												Range Width	Pay Grd Diff		
Pay Grd	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint			Maximum	
1-4		Retired	Note: Travis County Livable Wage for Regular Employees is \$11.00/hr. (\$8.46 for Temporary Employees)												
5	Hourly	\$8.4567	\$8.7100	\$8.9700	\$9.2100	\$9.4700	\$9.7300			\$10.1481	\$11.1629	\$11.8394			
	Annual	\$17,589.94	\$18,116.80	\$18,657.60	\$19,156.80	\$19,697.60	\$20,238.40			\$21,108.05	\$23,218.83	\$24,625.95	40%	7%	
6	Hourly	\$9.0480	\$9.3200	\$9.5900	\$9.8600	\$10.1400	\$10.4000			\$10.8576	\$11.9434	\$12.6672			
	Annual	\$18,819.84	\$19,385.60	\$19,947.20	\$20,508.80	\$21,091.20	\$21,632.00			\$22,583.81	\$24,842.27	\$26,347.78	40%	7%	
7	Hourly	\$9.6814	\$9.9700	\$10.2600	\$10.5600	\$10.8400	\$11.1300			\$11.8597	\$13.0457	\$14.0380			
	Annual	\$20,137.31	\$20,737.60	\$21,340.80	\$21,964.80	\$22,547.20	\$23,150.40			\$24,668.18	\$27,135.06	\$29,199.04	45%	9%	
8	Hourly	\$10.3570	\$10.6700	\$10.9800	\$11.2900	\$11.6000	\$11.9100			\$12.6874	\$13.9561	\$15.0177			
	Annual	\$21,542.56	\$22,193.60	\$22,838.40	\$23,483.20	\$24,128.00	\$24,772.80			\$26,389.79	\$29,028.69	\$31,236.82	45%	7%	
9	Hourly	\$11.0854	\$11.4200	\$11.7500	\$12.0800	\$12.4100	\$12.7500			\$13.5796	\$14.9376	\$16.0738			
	Annual	\$23,057.63	\$23,753.60	\$24,440.00	\$25,126.40	\$25,812.80	\$26,520.00			\$28,245.57	\$31,070.21	\$33,433.50	45%	7%	
10	Hourly	\$11.8661	\$12.2200	\$12.5800	\$12.9400	\$13.2900	\$13.6400	\$14.0000		\$14.5360	\$15.9896	\$17.2058			
	Annual	\$24,681.49	\$25,417.60	\$26,166.40	\$26,915.20	\$27,643.20	\$28,371.20	\$29,120.00		\$30,234.88	\$33,258.37	\$35,788.06	45%	7%	
11	Hourly	\$12.7007	\$13.0800	\$13.4600	\$13.8500	\$14.2300	\$14.6100	\$14.9900		\$15.5584	\$17.1142	\$18.4160			
	Annual	\$26,417.46	\$27,206.40	\$27,996.80	\$28,808.00	\$29,598.40	\$30,388.80	\$31,179.20		\$32,361.47	\$35,597.54	\$38,305.28	45%	7%	
12	Hourly	\$13.5877	\$13.9900	\$14.4000	\$14.8100	\$15.2200	\$15.6200	\$16.0300		\$16.6450	\$18.3095	\$19.7022			
	Annual	\$28,262.42	\$29,099.20	\$29,952.00	\$30,804.80	\$31,657.60	\$32,489.60	\$33,342.40		\$34,621.60	\$38,083.76	\$40,980.58	45%	7%	
13	Hourly	\$14.5379	\$14.9800	\$15.4100	\$15.8500	\$16.2900	\$16.7200	\$17.1600		\$17.8090	\$19.5899	\$21.0800			
	Annual	\$30,238.83	\$31,158.40	\$32,052.80	\$32,968.00	\$33,883.20	\$34,777.60	\$35,692.80		\$37,042.72	\$40,746.99	\$43,846.40	45%	7%	
14	Hourly	\$15.5507	\$16.0200	\$16.4800	\$16.9500	\$17.4100	\$17.8900	\$18.3500		\$19.0496	\$20.9546	\$22.5485			
	Annual	\$32,345.46	\$33,321.60	\$34,278.40	\$35,256.00	\$36,212.80	\$37,211.20	\$38,168.00		\$39,623.17	\$43,585.57	\$46,900.88	45%	7%	
15	Hourly	\$16.6387	\$17.1400	\$17.6400	\$18.1300	\$18.6300	\$19.1400	\$19.6300		\$20.7984	\$22.8782	\$24.9581			
	Annual	\$34,608.50	\$35,651.20	\$36,691.20	\$37,710.40	\$38,750.40	\$39,811.20	\$40,830.40		\$43,260.67	\$47,586.66	\$51,912.85	50%	9%	
16	Hourly	\$17.8000	\$18.3400	\$18.8700	\$19.4000	\$19.9400	\$20.4700	\$21.0000		\$22.2500	\$24.4750	\$26.7000			
	Annual	\$37,024.00	\$38,147.20	\$39,249.60	\$40,352.00	\$41,475.20	\$42,577.60	\$43,680.00		\$46,280.00	\$50,908.00	\$55,536.00	50%	7%	
17	Hourly	\$19.0457	\$19.6200	\$20.1900	\$20.7600	\$21.3300	\$21.9000	\$22.4800		\$23.8072	\$26.1879	\$28.5686			
	Annual	\$39,615.06	\$40,809.60	\$41,995.20	\$43,180.80	\$44,366.40	\$45,552.00	\$46,758.40		\$49,518.98	\$54,470.83	\$59,422.69	50%	7%	
18	Hourly	\$20.3760	\$20.9900	\$21.6000	\$22.2100	\$22.8200	\$23.4300	\$24.0500		\$25.4700	\$28.0170	\$30.5640			
	Annual	\$42,382.08	\$43,659.20	\$44,928.00	\$46,196.80	\$47,465.60	\$48,734.40	\$50,024.00		\$52,977.60	\$58,275.36	\$63,573.12	50%	7%	
19	Hourly	\$21.8012	\$22.4600	\$23.1100	\$23.7600	\$24.4200	\$25.0700	\$25.7300		\$27.2515	\$29.9767	\$32.7018			
	Annual	\$45,346.50	\$46,716.80	\$48,068.80	\$49,420.80	\$50,793.60	\$52,145.60	\$53,518.40		\$56,683.12	\$62,351.54	\$68,019.74	50%	7%	
20	Hourly	\$23.3321	\$24.0400	\$24.7300	\$25.4300	\$26.1300	\$26.8300	\$27.5300	\$28.2300		\$29.1652	\$32.0817	\$34.9982		
	Annual	\$48,530.77	\$50,003.20	\$51,438.40	\$52,894.40	\$54,350.40	\$55,806.40	\$57,262.40	\$58,718.40		\$60,663.62	\$66,729.94	\$72,796.26	50%	7%
21	Hourly	\$24.9685	\$25.7200	\$26.4700	\$27.2100	\$27.9600	\$28.7100	\$29.4600	\$30.2100		\$31.2107	\$34.3318	\$37.4528		
	Annual	\$51,934.48	\$53,497.60	\$55,057.60	\$56,596.80	\$58,156.80	\$59,716.80	\$61,276.80	\$62,836.80		\$64,918.26	\$71,410.14	\$77,901.82	50%	7%
22	Hourly	\$26.7206	\$27.5200	\$28.3200	\$29.1300	\$29.9300	\$30.7300	\$31.5300	\$32.3300		\$33.4008	\$36.7409	\$40.0809		
	Annual	\$55,578.85	\$57,241.60	\$58,905.60	\$60,590.40	\$62,254.40	\$63,918.40	\$65,582.40	\$67,246.40		\$69,473.66	\$76,421.07	\$83,368.27	50%	7%
23	Hourly	\$28.5897	\$29.4500	\$30.3100	\$31.1600	\$32.0200	\$32.8800	\$33.7300	\$34.5900		\$37.1666	\$40.8833	\$45.7435		
	Annual	\$59,466.58	\$61,256.00	\$63,044.80	\$64,812.80	\$66,601.60	\$68,390.40	\$70,158.40	\$71,947.20		\$77,306.53	\$85,037.26	\$95,146.48	60%	11%
24	Hourly	\$30.5954	\$31.5100	\$32.4300	\$33.3500	\$34.2700	\$35.1900	\$36.1000	\$37.0200		\$39.7740	\$43.7514	\$48.9526		
	Annual	\$63,638.43	\$65,540.80	\$67,454.40	\$69,368.00	\$71,281.60	\$73,195.20	\$75,088.00	\$77,001.60		\$82,729.92	\$91,002.91	\$101,821.41	60%	7%
25	Hourly	\$32.7384	\$33.7200	\$34.7100	\$35.6800	\$36.6600	\$37.6500	\$38.6300	\$39.6200		\$42.5599	\$46.8159	\$52.3814		
	Annual	\$68,095.87	\$70,137.60	\$72,196.80	\$74,214.40	\$76,252.80	\$78,312.00	\$80,350.40	\$82,409.60		\$88,524.59	\$97,377.07	\$108,953.31	60%	7%
26	Hourly	\$35.0296	\$36.0800	\$37.1400	\$38.1800	\$39.2400	\$40.2800	\$41.3400	\$42.3800		\$45.5385	\$50.0924	\$56.0474		
	Annual	\$72,861.57	\$75,046.40	\$77,251.20	\$79,414.40	\$81,619.20	\$83,782.40	\$85,987.20	\$88,150.40		\$94,720.08	\$104,192.19	\$116,578.59	60%	7%
27	Hourly	\$37.4791	\$38.6000	\$39.7300	\$40.8600	\$41.9700	\$43.1000	\$44.2300	\$45.3500		\$48.7229	\$53.5952	\$59.9666		
	Annual	\$77,956.53	\$80,288.00	\$82,638.40	\$84,988.80	\$87,297.60	\$89,648.00	\$91,998.40	\$94,328.00		\$101,343.63	\$111,478.02	\$124,730.53	60%	7%
28	Hourly	\$40.1079	\$41.3100	\$42.5200	\$43.7200	\$44.9300	\$46.1300	\$47.3200	\$48.5300		\$52.1403	\$57.3543	\$64.1726		
	Annual	\$83,424.43	\$85,924.80	\$88,441.60	\$90,937.60	\$93,454.40	\$95,950.40	\$98,425.60	\$100,942.40		\$108,451.82	\$119,296.94	\$133,479.01	60%	7%
29	Hourly	\$42.9162	\$44.2100	\$45.4900	\$46.7800	\$48.0600	\$49.3500	\$50.6500	\$51.9300		\$55.7911	\$61.3702	\$68.6659		
	Annual	\$89,265.70	\$91,956.80	\$94,619.20	\$97,302.40	\$99,964.80	\$102,648.00	\$105,352.00	\$108,014.40		\$116,045.49	\$127,650.02	\$142,825.07	60%	7%
30	Hourly	\$45.9251	\$47.3000	\$48.6800	\$50.0600	\$51.4300	\$52.8200	\$54.1900	\$55.5700		\$59.7027	\$65.6730	\$73.4802		
	Annual	\$95,524.21	\$98,384.00	\$101,254.40	\$104,124.80	\$106,974.40	\$109,865.60	\$112,715.20	\$115,585.60		\$124,181.62	\$136,599.84	\$152,838.82	60%	7%
31	Hourly	\$49.1452	\$50.6100	\$52.0900	\$53.5700	\$55.0400	\$56.5200	\$57.9900	\$59.4700		\$63.8888	\$70.2777	\$78.6323		
	Annual	\$102,222.02	\$105,268.80	\$108,347.20	\$111,425.60	\$114,483.20	\$117,561.60	\$120,619.20	\$123,697.60		\$132,888.70	\$146,177.62	\$163,555.18	60%	7%
32	Hourly	\$52.5869	\$54.1600	\$55.7400	\$57.3200	\$58.9000	\$60.4800	\$62.0500	\$63.6300		\$68.3630	\$75.1993	\$84.1390		
	Annual	\$109,380.75	\$112,652.80	\$115,939.20	\$119,225.60	\$122,512.00	\$125,798.40	\$129,064.00	\$132,350.40		\$142,195.04	\$156,414.54	\$175,009.12	60%	7%
33	Hourly	\$56.2680	\$57.9600	\$59.7000	\$61.4900	\$63.3300	\$65.2300	\$67.1900	\$69.2100		\$73.1484	\$80.4632	\$90.0287		
	Annual	\$117,037.44	\$120,556.80	\$124,176.00	\$127,899.20	\$131,726.40	\$135,678.40	\$139,755.20	\$143,956.80		\$152,148.60	\$167,363.46	\$187,259.76	60%	7%
34	Hourly	\$60.2068	\$62.0100	\$63.8700	\$65.7900	\$67.7600	\$69.7900	\$71.8800	\$74.0400		\$78.2688	\$86.0957	\$96.3309		
	Annual	\$125,230.14	\$128,980.80	\$132,849.60	\$136,843.20	\$140,940.80	\$145,163.20	\$149,510.40	\$154,003.20		\$162,799.19	\$179,079.11	\$200,368.23	60%	7%
35	Hourly	\$64.4213	\$66.3500	\$68.3400	\$70.3900	\$72.5000	\$74.6800	\$76.9200	\$79.2300		\$83.7477	\$92.1225	\$103.0741		
	Annual	\$133,996.30	\$138,008.00	\$142,147.20	\$146,411.20	\$150,800.00	\$155,334.40	\$159,993.60	\$164,798.40		\$174,195.20	\$191,614.71	\$214,394.09	60%	7%